

**IMPLICATIONS OF WORK/ FAMILY STRATEGIES
ON CHARTERED ACCOUNTANTS' CAREER STATUS**

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ABSTRACT

Previous literature indicates that female chartered accountants in New Zealand are less commonly found in senior career positions than their male counterparts and that this is partially due to childrearing responsibilities. Therefore, interviews with twenty-seven male and female experienced chartered accountants in 2002 are analysed to investigate the strategies that these individuals use to combine work and family responsibilities, and how this relates to their career success. A five-part typology (Traditional Men, Traditional Women, Work First Women, Family Balancers and Stepping Stone Men) is used to describe the different strategies used. Some recommendations to enhance women's career progression are suggested.

Keywords: gender, family, career progression, accountants, New Zealand

INTRODUCTION

Over the last forty years there has been a substantial increase in the participation of women in the paid workforce throughout the western world. Accountancy is one profession that has been increasingly feminised (Reskin and Roos, 1990; Roberts and Coutts, 1992), but even so, it still exhibits gender inequities in seniority level and remuneration (Hull and Umansky, 1997; Jackson and Hayday, 1997).

This paper explores the impact of children and responsibility for them, on New Zealand chartered accountants' (hereafter CAs) career status. Women have a comparative educational advantage at entry to the profession (Gammie and Gammie, 1995). However, two recent studies of the New Zealand accounting profession (Neale, 1996; Whiting and Wright, 2001) identified differences in the job status and remuneration of men and women, with men being the favoured group. Neale (1996) found differences across all age groups, but in the later study, only the career status differences at the senior level remained (Whiting and Wright, 2001). These differences were related to a variety of inter-related factors such as levels of work experience, working hours per week, career aspirations, levels of time taken out of their careers, and responsibility for dependent children (Whiting and Wright, 2001). Positions of seniority typically coincide with the childbearing and child-rearing years when women often take on the primary care-giving role for children. For many female CAs, more children means more time out of their careers, more part-time work and lower career aspirations (Whiting and Wright, 2001). The impact of these factors on career status is complex and appears to involve the work/family combination strategies used by the CAs and their spouses¹.

The current research applies a qualitative research method to investigate these strategies and how they are perceived by the participants to relate to their achievements at work and home. Twenty-seven New Zealand experienced CAs participated in unstructured interviews in early 2002.

The paper is organized as follows. A discussion of work/family typologies, and the family-related factors that affect participation in paid and unpaid work, is followed by a description of the research study and results. A new typology of strategies used by chartered accountants to combine family and work responsibilities is suggested. Discussion, and recommendations for practical changes constitute the final section.

LITERATURE REVIEW

Gender, as a social rather than biological construction, is widely seen to affect home and work spheres, despite being culturally and historically variable (Crompton, 1999). Women have concentrated in the less visible and less valued private sphere (home and family) of society (Risman and Johnson-Sumerford, 1998), whereas men participated in the more valued public sphere of life (paid employment and public office). A number of typologies have been proposed to describe the strategies used by men and women to divide the responsibility for paid work and family.

Typology 1: Blair-Loy (2003) argued that there are two deeply embedded cultural models, the schema of family devotion and work devotion. Family devotion views

children as fragile and vulnerable, motherhood as a woman's primary vocation, and men as "unable to provide the selflessness and patience that constant care of children requires" (Blair-Loy, 2003, p.2). On the other hand, work devotion requires a single-minded allegiance to the firm through long hours and availability to clients. In the traditional family structure women follow the family devotion schema and men pursue the work devotion schema.

Typology 2: Pfau-Effinger (1998) describes (at least) five different family models based on the division of labour between men and women, ranging from the male-breadwinner/female-home-carer model through to the dual-breadwinner/dual-carer model.

The once prevalent male-breadwinner/female-home-carer model has been superseded in New Zealand by the male breadwinner/female part-time carer (Davies and Jackson, 1993; Statistics New Zealand, 2000)². Women's participation in the paid workforce has climbed (Hyman, 1997) and women now account for 45 per cent of the labour force (Ministry of Women's Affairs, 1998). Women remain employed at the time of marriage or cohabitation, temporarily withdraw with the advent of children (Davies and Jackson, 1993), and later combine part-time paid work with housework and parenting (Hooks, 1992; Harriman, 1996). In particular, the New Zealand professional accountancy body, the Institute of Chartered Accountants of New Zealand (ICANZ), has become increasingly feminised (Whiting and Wright, 2001), increasing from less than 10 per cent female membership prior to the 1970s, to 30 per cent of its 26000 members in 2000. However, on average, female CAs work less hours per week than their male counterparts (Whiting and Wright, 2001), and are more likely to work part-time (Neale, 1996).

Typology 3: The less common "postgender marriage" is a marriage (or similar) where, as an end-result of negotiation (Lewis, 2001), the heterosexual partners share the responsibilities of paid and family work, without regard for gender prescriptions (Risman and Johnson-Sumerford, 1998). A stepping-stone is a couple that shares the labour of family work, but not the responsibility, with the woman remaining responsible for "keeping the ship afloat" (Risman and Johnson-Sumerford, 1998, p.25). Postgender marriages tend to contain a mother who is a highly paid autonomous professional (Blaisure and Allen, 1995; Risman and Johnson-Sumerford, 1998), and are of four main types:

1. Dual-career couples are both career-oriented professionals, but partially compromise work goals in order to co-parent
2. Dual-nurturer couples organise their working lives primarily around their parenting responsibilities
3. Post-traditional couples have progressed (often after remarriage) (Pyke and Coltrane, 1996; Sullivan, 1997) from traditional male-breadwinner/female-home-carer roles to a more equitable arrangement because of dissatisfaction with the traditional roles
4. Couples where external forces beyond their control (e.g. illness, employment conditions) force the couple into more equitable sharing of family and work responsibilities.

The effect of families on career progression: Under the male-breadwinner/female-home-carer model, men specialise in paid work and women specialise in unpaid work. Economists argue that with this specialisation, the highest total family income or standard of living is achieved for the family. The opportunity cost for men to be out of paid work is higher than for females because, as a group, they are generally paid more. However the comparative advantage of individuals can change over time (Blau and Ferber, 1992) and a number of professional women, such as CAs, now earn more than their spouses (Blair-Loy, 2003), and may choose to remain in paid work. Financial specialisation is also a purely economic argument and ignores quality issues such as the benefits of having both parents share in the parenting role (Hatt, 1997). It fails to see the time devoted to the care and education of the next generation as valued economic activity (Folbre, 1994).

If women combine paid and unpaid work, they do not receive the marital and parental bonus (in terms of status and income) observed in men's careers, and particularly for men with non-working wives (Friedman and Greenhaus, 2000; Schner and Reitman, 2002). In general, women often take the slower "mommy track" (i.e. not progressing to higher status as quickly as men) up an organisation (Williams, 1995; Chafetz, 1997).

Also, when women attempt to combine paid employment with family, they often have difficulty in achieving a work/life balance (Cooper, Lewis, Smithson and Dyer, 2001). Wives usually assume the greater proportion of childcare and other home responsibilities, *regardless* of outside commitments. Because men in general specialise in paid work, and do not help substantially with the family and housework responsibilities (Anonymous, 1999; 2001; Ministry of Women's Affairs, 2001), many women carry out a *second shift* of unpaid labour when they return from their paid work (Kelly, 1997). Employed working women suffer from role overload and role conflict (Kelly, 1997; Blair-Loy, 2003). Even when men do increase their participation in housework, it is likely that the ultimate responsibility for the domestic work remains with women (Blau and Ferber, 1992; Summerskill, 2001). A recent British survey found that "more than half of women do not believe that their partner plays a significant role in the juggling act that is daily family life for most" (Summerskill, 2001, p. 24).

To ease this burden and minimise spillover effects from the varying roles, women employ a number of strategies. For example, they "choose" jobs that accommodate childcare responsibilities, take measures to ease the domestic burden (eg. buy in convenience food, employ domestic labour) or "choose" to work part-time, (Gammie & Gammie, 1995).

Working part-time can, however, hinder career progression (Epstein, Seron, Oglensky and Saute, 1999; Wharton and Blair-Loy, 2002). Neale (1996) and Whiting and Wright (2001) found that female New Zealand CAs' engagement in part-time work did penalize their progression, demonstrated through lower status and salary in comparison with their male colleagues. Elder & Johnson (1999) argue that the prevalence of part-time workers is curious in the case of tertiary-qualified women, such as CAs, as these women have greater and more remunerative labour market opportunities and suffer higher costs from dropping out of the labour force.

Because of the career penalties related to part-time work, women engage in several other strategies. They sometimes choose to limit or defer having children (Barker and Monks, 1998; Crompton, 1999; Statistics New Zealand, 2000). In North America, 90% of male executives up to the age of 40 years are fathers, but only 35% of similar female executives are mothers (Wallis, Brown, Ludtke and Smiligis, 1989).

Women may also be able to negotiate (Lewis, 2001) an increase in their spouse's responsibilities in the home sphere (Folbre, 1994). There is evidence of a "Daddy penalty", where men with working wives are found to be paid less on average than those with full-time homemaker wives (Chafetz, 1997). Men with full-time professional working wives are more likely (to be forced) to take over some domestic duties (Crompton, 1999), leaving less time for their careers. The relative percentage of women's unpaid domestic work to men's, decreases with women's full-time work (Vogler and Pahl, 1993; Fleming, 1997), length of the women's period in employment (Gershuny, Godwin and Jones, 1994), educational level of spouses, women's access to material resources (Marx-Ferree, 1991) non-flexibility of women's employment environment (Crompton, 1999), and the level of the women's relational resources³ that affect ability to negotiate changes in family relationships (Benjamin and Sullivan, 1999). Women's full-time working appears to make more of a difference in liberalising gender relations and equalising the status of the spouses than part-time work.

These changes accord with the description of postgender marriages (typology 3). Female accountants have been observed as partners in postgender marriages, and although their material resources are relatively high (Blair-Loy, 2003), their comparative lack of relational resources (Benjamin and Sullivan, 1999) will possibly make this type of marriage harder to achieve.

RESEARCH QUESTION

The male-breadwinner/female-part-time-carer is the most common family/work strategy in New Zealand. This strategy creates problems for New Zealand's accountancy profession. Career rewards are given to those individuals following the work devotion schema and unencumbered by family responsibilities, in particular, men with non-working wives. Therefore, with increasing numbers of women, many of whom are "choosing" to work part-time to accommodate family, the pool of future leaders is decreasing. However, the different backgrounds of CAs and their spouses, means that some variation in family/work strategies will be observed. Individuals act as their own agents, interpreting the world, negotiating and making decisions and choices in their own way, which leads to diversity in their experiences. It is from this diversity that ways forward for the accountancy profession might be identified.

Semi-structured interviews are used to identify individual work/family strategies, and to investigate how, in the interviewees' minds, those strategies are related to the individual's success in the public and private spheres of life.

RESEARCH METHOD

This paper provides some initial results from a wider study on gender and career progression in the New Zealand accountancy profession⁴. Sixty-nine CAs were interviewed in that study and these results are from the first 27 interviewees. The sixteen female and eleven male interviewees had an average age of 44. Three (two men and one woman) were partners in global public practice chartered accountancy firms (hereafter, Big Four firms⁵) and four others (three men and one woman) were partners in smaller public practice firms. The remaining twenty interviewees were employed in business, public sector and education, and non-partnership level public practice positions. Two (one man and one woman) were unmarried. The interviewed female CAs had fewer children than their male counterparts (on average 1.7 compared to 2.3). A profile of the interviewees is included in Appendix 1.

The tape-recorded, hour-long interviews were undertaken throughout New Zealand in early 2002. Data analysis used the qualitative data-analysis package NVIVO (Richards, 1999) . To minimise the dangers of coding⁶, several other strategies were also used. Themes, interesting observations, unusual cases, and questions were manually recorded after interviewing in each city or region, and following Crompton (1999), short unique biographical profiles for each person were developed. Combining this information with the step-by-step coding and the matrix intersection function of NVIVO, allowed a more contextual approach to the analysis of the data. Some quantitative information was also collected from all respondents and was found to demonstrate the same patterns as the results in Whiting and Wright (2001).

RESULTS

The interviewees provided evidence of the feminisation of the accountancy profession in New Zealand. Women constituted only about 5-10% of university accountancy classes in the 1960s and 70s, but by the early 80s, this had risen to about 25% (currently 50%). The numbers of women working in accounting firms lagged behind the increases at university. Interviewees also commented about the fewer numbers of women in the more senior positions.

The interviews were analysed to see if they concurred with any of the three typologies discussed earlier. No one typology captured the diversity exhibited, and so a new family/work typology was developed that better described the more diverse patterns emerging with the interview data. The typology assumes that both the public and private spheres of society are valued. While recognising the difficulties and problems of categorisation and typologies (Acker, Barry and Esseveld, 1991; Tashakkori and Teddlie, 1998)⁷, the five following comparative strategies, Traditional Men (TM), Traditional Women (TW) Work First Women (WFW), Family Balancers (FB), and Stepping Stone Men (SSM) are suggested and discussed below, and displayed in Figure 1.

1. Work/Family Strategies

Take in Figure 1

Prior to having children, all of the interviewees worked hard in their careers, devoting the necessary time to progress. Engaging in the career structure in larger corporates and Big Four firms means a large time commitment (long hours, being on-call and the ability to travel) and devotion and loyalty to the firm.

Cilla⁸ - Initially it was very clear [what you need to do to rise up through the global CA firm]...long hours absolutely, long hours, and be accurate.

Glenn- 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...it is being available....absolute commitment to the firm means that some things have to go, really, when it comes down to it.

But at the time of having children, choices about work/family balance need to be made and traditionally men focus on their careers (TM) and women focus on the family (TW).

Seven of the interviewees had no children (Appendix 1) and of these, it appears that only one (Victoria) has made this an active choice. The other six have not had children because of infertility, lack of partner during child-bearing years, and homosexuality, and since they have not “chosen” a work/family strategy, they have not been categorised. Therefore 9 men and 12 women have been categorised by their strategies. However, individuals can renegotiate their strategies and it is noted in Appendix 1 when some interviewees have migrated across categories over time.

1.1 Traditional Men (TM)⁹

Breadwinners with non-working or part-time working wives constituted the most commonly observed strategy for male CAs (6 of the 9 men). Of all the fathers interviewed in the wider study, 82% had spouses who had left paid work when children arrived. A small number of these spouses later returned to paid employment, but this work was of a part-time nature to fit in with school hours.

TM have supportive wives who take primary responsibility for the children. For older men, it was the norm and went unchallenged by them and their spouses.

Arthur- [when] we had our first child... she stopped working and she hasn't really worked full time since... she was just one of those very accepting sort of people and she just did it because she wasn't particularly career [orientated] ...was quite family orientated and was quite happy to be a house wife. I was actually the career person in the family...it was just one of those things.

The traditional male role was also assumed by the highly career successful middle-aged men, who needed the support that a home-based wife could provide. They could commit completely to their careers, knowing that their very capable wives would do everything else.

Glenn - 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

Glenn also mentioned that some of the long hours, were of the CAs' own making as they had not learnt to say no to clients' demands and had "created a rod for our own back".

Only one TM mentioned that he didn't really aspire to be the breadwinner. In their years before children, Stuart and his wife took positions to further his wife's medical career and to serve their Christian faith. The arrival of a severely disabled child, forced them into the traditional roles ("the line of least resistance"), as his wife cared for their daughter. Stuart, however, does not perceive himself to be career-driven and is anticipating a forthcoming period of renegotiation in his and his wife's work/parenting roles.

Stuart –our son will be off to school at the end of this year which then, at least, I think we will probably sit down again as a family...[and consider] what do we want to do?

1.2 Traditional Women (TW)

In contrast to the TM, nearly all the women interviewees, and particularly the TW, re-evaluated their lives when their children arrived. Their desires for motherhood were pitted against the stimulation and recognition arising from their careers.

Tracey - it was a huge conflict...wanting to have a baby,...by that stage I had been in head office for two years and they transferred me to...a subsidiary company...and that was going quite well...I could have [gone upwards].

Heather - then became pregnant with S so it was...I will take three months like all these other career women... and get a nanny and come back to work and as my pregnancy progressed I started thinking...I don't know about this.

Most of the female CAs supported the family devotion schema (Blair-Loy, 2003).

Rosie- women in general just have a greater sense of responsibility to their children than men

But the women undertook a variety of strategies to balance the desire to care for their children with their career desires. Four of the twelve women (and two others at an earlier period in their lives) were classified as TW¹⁰. They successfully engaged in fulltime work up until the birth of their children, followed by a period of parental leave and absence from the workforce, during which, their male spouses actively pursued their careers¹¹. Many of these women then returned to work in a part-time capacity when their children were school age. Returning to fulltime work occurred when the children were much older.

TW are described (Figure 1) as those who have relatively higher levels of parental involvement and responsibility, but lower levels of career success. These women's career aspirations reduced when they had children. They participated actively in the lives of their children, viewed parenting as intimate and meaningful, and saw rewards in terms of their children's development. They took pride in their paid work but saw work as one of their priorities that came after their children's welfare.

Heather – if you leave your child with someone for more than 15 hours a week you are sharing the upbringing of your child with someone else and I couldn't possibly work more than 15 hours a week.

Tracey - I just don't think [if I went full-time working that] I could do a good job on the mothering side of things, I would be stressed about what's happening after school, whereas at the moment I get home just before three ...he comes running down the drive and hi mum and tells me about, I see that he does his home work and go to sports... I would prefer that one of us was there just to talk about what is happening.

In reality, Tracey's "one of us" means Tracey. As found by Gershuny *et al* (1994) and Fleming (1997), when women put their children first (TW), there was little movement by the male spouse to take over some parenting responsibilities and to support the wife in having a career. "Accommodations" came from within the employing organisations in the form of parental leave and other family-centred working conditions (e.g. part-time work, family friendly policies). Support with childcare came from other family members, childcare organisations, and a limited amount from spouses.

TM and TW are the two parts of the common male breadwinner/female part-time-carer model. No male CAs who put their children first, were interviewed. However, there were some movements towards women decreasing or sharing their responsibility for children or men increasing their responsibility for children. These are discussed below.

1.3 Work First Women (WFW)

Four women (Amanda, Isobel, Sandra and Victoria) had chosen to be primarily committed to work. In order to avoid the conflicts with the family responsibilities, they were either childless, or delegated the majority of care of their children to another individual (s).

Childless women are not necessarily WFW. Four of the five childless women have not been characterised as WFW as their childless state was not one which they had deliberately chosen. For example, Nicola and Cilla may have been less career-focussed if they had not had infertility problems.

Cilla - No I wasn't trying to pursue my career, it's [lack of children] not from lack of trying.

Leanne was in a stable lesbian relationship and was unlikely to have children. Carolyn did not have a partner and this could possibly be related to the long hours that she worked.

Only Victoria appeared to have actively chosen a very successful career over children with her husband and is characterised as a WFW.

Victoria – [worked] phenomenally long hours...the right time to have children was when I was CEO at C and I wasn't [ready]...they [children] could be over the horizon but as the challenges go up the horizon goes further and further away...I am too old [now].

A very few women do have children and remain devoted to their demanding jobs (WFW). They delegate much of the child rearing and domestic work to others such as a nanny, housekeeper, husband, or extended family, and perceive their children as independent and resilient. Amanda is a CA partner with three children. A nanny

enables her to commit to her job, and the remuneration from her job allows her to employ a nanny.

Amanda - I love my job but I also go ..to the athletic sports... meet the teacher, I don't go all the time, S's swimming sports are on tomorrow and I am going to be in Christchurch. My kids understand ...you will never cope until you bring perfect mum down to an achievable level...perfect mum is just superwoman and I still have perfect mum too high but I probably have it lower than other people...I am quite comfortable that there is a nanny who runs my house...I can't do everything

But she still maintained primary responsibility for the children.

Amanda- I mean how do the socks turn up in the drawer? The socks turn up in the drawer because you go and buy them. Or you say to the nanny please buy socks. Husbands don't do that...they don't think about the ribbons for the ponytails... so you have got to end up [organising all that]

Rosie (previously WFW), Isobel and Sandra (both WFW) all had husbands who at some time in their careers, were the primary caregiver to their children. The reason for this, in all three cases, was financial specialisation, as the wife could earn more money in her career than the husband.

Rosie -Our hope was that we would one day own a small farm because my husband was involved in race horses ...it was going to be very difficult on his wages so we decided when we eventually decided to have kids... it would be better for me to keep on working and for him to stay at home...I was earning more than him...and had the ability to continue to earn more than he did. He was a storeman at the railways

Whilst Rosie has migrated (upon remarriage) to Family Balancers (below), Isobel came into WFW after a period as a TW. She cared for her daughters fulltime for the first eight years of their lives, but then returned to paid work full-time whilst her husband progressively reduced his paid work and took over the domestic duties. This role swap was unusual thirty years ago but Isobel's career provided a considerable financial advantage over that of her husband's job, that of a gardener.

Isobel - Giving up [work]...was really a choice but it would have been quite difficult back then...to have found good child care but it wasn't really something that either my husband or I wanted to do anyway...I went back to work when N was at school...for money...when we moved here he was working part time and then he was available to go to things that were on at school and go to the school camps... so there was always a parent there to take part in those extra activities which left me reasonably free then to work.

Grandmothers also feature as persons to whom WFW will delegate childcare duties. Rosie's husband was not always a fulltime caregiver and Rosie relied on the help of her "absolutely fantastic mother" at other times.

However, marital breakdown for WFW was reasonably prevalent (e.g. Amanda, Rosie, and Sandra)¹² in comparison to that for TM. Sandra offered some comment about the effect her breadwinning had on her marriage.

Sandra - he had always struggled to build a career and there was always this thing that...I was successful and driven and ...he.. was sort of always struggling along behind but it was more complicated than that too... there

were a whole lot of reasons why the marriage broke up but...one of them I am sure was the difference in career

1.4 Family Balancers (FB)

Family Balancers include male and female CAs who belong to marriages in which, both members of the couple try to achieve in both family and career and are more adept at and open to sharing roles. This strategy is akin to postgender marriages (Risman and Johnson-Sumerford, 1998). These men and women negotiate roles within their families and the men attempt to share more equally in the responsibility for the raising of their children. Family Balancer couples obviously believe that the balance in both partners' achievements in both the public and private sphere is compensation for the energy of negotiation and the courage to question the status quo.

FB were evident in second marriages (Margaret and Rosie) where the partners consciously made changes to the way they shared roles in their first marriages. Rosie and her second husband both have careers and children from their first marriages. In this postgender marriage there is a sense of fostering their careers up to a certain extent but also caring for all their children in tandem with their respective ex-partners.

One family achieved balance in their first marriage. Helen and her husband managed high-level dual professional careers, as well as remaining actively involved in their three children's lives. Neither is single-mindedly work devoted or family devoted, and the nature of their full-time jobs allows them to foster this balance. Their jobs (tertiary education and management of a public practice CA firm) do not demand excessive overtime hours and provide some flexibility.

Helen - he's a bit like me, he has never wanted to be a partner, didn't want to put the hours in... R would go and pick them up [from kindergarten] ...[When she goes out of town]...he just takes over, just abandon him and take off... I went to conferences quite a lot...he just takes some holidays or finish early, I don't know quite how he did it really... we never got anyone in, he managed it all. A lot of it I would do, like I would go down to [Z]... on the weekends.

June is a solo parent and is therefore difficult to categorise under a typology that is primarily based on the interplay between two spouses. However, she is included in the FB group as she deliberately set up her own small public practice firm so that she could have flexibility to balance her work and family responsibilities. She maintained control on her hours after the initial years of business set-up, so that she could be available for her children. She also used her mother to help with childcare, and in latter years has reduced her hours further because of illness.

1.5 Stepping Stone Men (SSM)

The only FB man identified in the previous section is Helen's CA husband. However there were several men who were moving in that direction. These SSM were relatively younger (Geoff and Mark) and although they were family breadwinners, they queried the requirement to be unilaterally focussed on the demands of their firms. They were more involved in their families and chose to run their own small public practices in order to obtain a more balanced lifestyle.

Geoff - it was just practicality, I was earning more than N was, and I had the potential to earn more so it was logical that .. I continue to be the worker and N

look after the kids. I would dearly love to be the one at home looking after the kids...but...the reality of life is that I couldn't have the lifestyle that we have got nowI iron all my own shirts, when I get home I bath the kids, give them the bottle...put them to bed, read them a story, change their nappies...one of the reasons why I went out by myself so I could have flexibility in my life .. I have staff there and I tell them basically to keep balance in their lives and I don't want them to be working every god given hour

For older men, a change to SSM from TM is often forced upon them. Ray has become a SSM because of external circumstances (his redundancy) and because of his wife's increasing financial success in the paid work force. Ray's subsequent inability to secure full-time work has forced him to take a larger caring role in his family, but he still wants to return to fulltime work. Murray is also a highly career successful TM who is trying to bring some family/work balance back into his life and may become a SSM. His wife's death left him with the sole care of two teenage children and he has also had some health scares.

2. Work/Family Strategies and Career Progression

Data from the interviews suggest that in general, marriage and parenting, improves men's career status and salaries, but lowers women's. This concurs with the work/family strategies commonly adopted by the male and female CAs, TM (work focussed) and TW (family focussed).

But Work First Women are also making work their primary focus. In general TM and WFW exhibit behaviour that is rewarded by the organisation (long hours, on-call) and they show relatively higher levels of career success (all other things being equal). They balance this with lower levels of parental involvement and responsibility (Figure 1).

Glenn and Leanne openly acknowledged the positive influence that a supportive partner had on their careers.

Leanne - in some ways it [homosexuality] was seen as being a benefit because [I didn't have to worry about family]...I couldn't have done both. I couldn't have had children as well...I would have had to forgo some of my ambition and turn down projects...I couldn't have done them without her, I think a lot of guys don't appreciate having someone at home to bring the washing in and picking up food on the way home and all that stuff, she would do all that for me.

Interviewees provided reports of women delaying children so that they could remain work-focussed and reach high levels of their career first. These women are aware that once they have children, achieving partnership would be so much more difficult as their devotions are split and they are less available.

However, most female CAs combined some form of career with responsibility for their children, ranging from TW with the least work focus through to FB and then WFW with the highest work focus. TW made the most use of organisational accommodations (parental leave and further time-out, part-time work etc) of these three strategic groups (see Appendix 2). However, in general, the interviews demonstrated that senior organisational members perceived this as a lack of

focussed commitment to the firm and they penalised with regard to career progression. The reasons provided for this are portrayed in Figure 2.

Take in Figure 2

2.1 Parental Leave and Career Progression

In themselves, parental leave breaks are not a detrimental factor, if they are kept short, are infrequent, or not followed by extensive part-time work. Short breaks from organisational commitment are forgiven and employers appreciated the economical efficiencies in retaining good employees in their organisations.

Arthur - They are so much more efficient than any new person that would take a year to learn the job from scratch.

However, parental leave breaks hinder career progression if they are frequent and/or for extended periods of time.

Murray - if you took a year off or even two years, you have got to get back in there and do the learning .. to take that break makes it harder when you are trying to progress through....because you lose touch with what the latest laws and legislation and everything that is coming through.

Many women¹³ seemed to be aware that longer periods of leave were not perceived positively. TW accepted the consequences for their careers, as their family commitment was their primary focus. FB and WFW, however, worked to minimise the disruption to the firm by taking shorter parental breaks. Rosie fitted her three pregnancies around the financial year.

Rosie - E was born in the June and I had .. got annual accounts out of the way so I sort of had June, July, August, end of September ...off so timing was OK... it was through the quieter period.

Again, in order not to tarnish their work devotion record, some FB and WFW also make themselves available to complete some work tasks during their maternity leave

Amanda - I was the first female partner and the first partner to take maternity leave....the guy who was doing the merger here wasn't particularly impressed by the fact that there was a female partner on maternity leave and he was trying to get...information and he had to come and visit me at home with me with a baby

Rosie- the whole organization was going through selecting people so even though I was on parental leave I was having to...go to Mum's, feed her [new baby], put her down, go into town for a couple of hours, do some interviewing people for positions who report to me, go back to Mum's, feed her.

Helen (FB) did take a full year of parental leave with the arrival of her twins, but her employing organisation benefited as she used that time to develop an idea for a new project that subsequently became very successful.

Helen - so when I came back my brain was all revved up because I had done nothing all year. And I set that [qualifying entry to the profession] programme up and I ran it all myself and I wrote all the materials....it was a huge thing... we became the market leaders in that.

With regard to career progression, firms will forgive women's parental leave, if actions are taken to minimise its effects on the firm, plus the women return to full-time work thereafter. This is typical of the FB and WFW but not the TW.

Rosie - I guess I had shown that I had said I would take three months off each time and I had done that and come back to work so I guess he trusted me.

This demonstration of work commitment led to further work accommodations and opportunities for Rosie, allowing Rosie to rise to a high position in her organisation, and also maintain family life with her three children (FB).

2.2 Part-time Work and Career Progression

Part-time work has become an increasingly accepted feature of the New Zealand workplace, but in the early years of part-time work, it was very dependent on the attitudes of the employer as to whether it would be implemented.

Sheila - when I went part time my immediate boss said there was no way he was going to let anyone go part time as he was very much a male chauvinist pig so I just went to the boss above him and got given it ... I mean you know who to apply to and who not to apply [to]

However this attitude appears to have changed, as many interviewees who were employers or high-level managers recognised that part-time workers can benefit work scheduling.

Part-time work for TW is a way of "keeping your hand in" in the workplace whilst maintaining family cohesion¹⁴. But long periods of part-time work damage the individual's reputation as being *primarily* work committed, and is usually detrimental to career progression, a fact recognised by FB and WFW.

Sandra -I was personally always against working part time just from a career progression point of view...I felt you didn't have credibility as a part time worker and with all the mucking around [dropping children off at caregivers etc] you might as well be full time.

Both men and women expressed the view that although lower level jobs can be usefully carried out by part-time staff, the demands of a high level position would be very difficult to fulfil (but maybe not impossible) if the person was in a part-time position. They perceived that part-timers would be less attractive prospective employees for the more demanding higher-level positions. Hence if an employee wishes to remain part-time, then their career progression is limited (Blair-Loy, 2003).

Amanda - I think job-sharing sounds fantastic. If you are a receptionist it is easy to do but if you are doing a consulting job I think it is very difficult unless you can prove to me it can work. I mean people who have Fridays off or have Wednesdays off you can guarantee there is a management meeting on... and a business has to run.

Occasionally progression occurred regardless of the employee's part-time status. This can occur in smaller businesses and smaller towns where a good employee has little competition for her job, is given the chance to show her competence even when not full-time, and therefore has more leverage over conditions of work. Hetal was offered a partnership in a small city public practice firm, irrespective of her reduced working hours (30 hours/week) and flexible working arrangements.

In general, current male CA partners appeared less receptive than women CAs to the idea of a part-time partner, but some of the Big Four firms are now entertaining the idea. This is a great cultural change as it questions the need for obsessive allegiance to the firm, which is the condition under which the current partners succeeded.

Glenn - 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, but she has done it and she does it very successfully... and the world didn't end.

In the Big Four firms, partnership has traditionally been achievable for a man in his early thirties, but this coincides with the childbearing years for women. Glenn described an unusual scheme to keep a potential female partner working full-time (as FB) with prospects of higher devotion later (WFW). This shows some accommodations by the firm to accept some extended periods of split devotions and offer partnership at a later date, but this reward is only forthcoming if she is single-mindedly devoted to her career thereafter.

Glenn - We have organised a secondment for her to the Cayman Islands...one child at school, she has got a second child who is now about 2...she wants to be a partner, she has the ability to be a partner, she has all the skills necessary but she says I cannot commit to the time that is necessary to do that whilst I have got a preschool child. So she has gone to the Caymans, her husband has gone too, he has got a job over there... and she is going to spend about three years there...they are very well paid...they can afford a full time nanny,...near the beach...they have a great lifestyle, in three years time they will have accumulated some capital, they will have two kids at school, her husband believes that he may, at that point, want to be a house husband...K will come back and have a go at partnership.

2.3 Time-out Breaks and Career Progression

The most common reasons for time-out are childrearing, study and travel. Similar to longer periods of parental leave, male CAs believe that these are detrimental to the individual's career as they threaten the retention and advancement of the individual's skill-base. However some women perceive that "getting up to speed again" is not a big issue and that time-out can actually be advantageous as the individual comes back with new ideas, renewed enthusiasm and a fresh approach.

Isobel (eight years out of the workforce)- a lot had happened with computers during that time when I wasn't working so it took a bit of getting back up to scratch again with that but I knew probably within about a fortnight that I would be able to cope with that.

Again the issue appears to be one of commitment – extended leave is perceived as a loss of focussed allegiance to the firm, and career progression is penalised.

Glenn - some have put their career on hold by saying for the next five years my family is the important thing, I am going home and I am going to bring up the kids and get them off to school and then I am going to come back. And we haven't had anybody successfully go through that process yet.

2.4 Other Family Friendly Policies and Career Progression

Flexibility in hours and working arrangements that enable parents to attend children's events, collect children from school occasionally, and attend to sick

children are other family friendly policies that FB (both men and women) and SSM really appreciated.

Rosie - a couple of years ago when it came to pay review time...I said to him ...instead of you giving me some more money ...what I would like to do is have one afternoon a week...to leave early...so that I can pick the kids up from school just so we had some bit of time ..to do the homework, a bit less rushed, a bit more relaxed and he says yes, that's fine ...I mean there is no problem, school sports yea take off for an hour or so ... I mean I can't go and stand there all day like some mums

No one mentioned that workplace flexibility was abused. Instead an atmosphere of trust, cooperation and company loyalty was talked about, and the employees still got the required work done.

Rosie - the organization does recognise that by giving a little bit...making it a family friendly place, you have got people that are committed that will do the extra when it is needed

Amanda - I have got people who say look I am going to go to my children's sports and I will say that's fine, go for it, and I know that I can trust them

The main users of the family friendly provisions were male and female family balancers. These CAs rose to high positions in their organisations but stopped short of the top. In an almost mutual agreement, the use of family friendly provisions inhibited the last rungs of career progression – the FB did not seek it because of the increase in work commitment it would involve and the firm did not want to award it because the FB would not commit totally to the firm.

The least flexible working environments appeared to be the large corporates where it appeared that single-minded devotion was imperative for career progression. In the larger centre Big Four firms, the acceptability of the use of family friendly policies, seemed to depend on the attitudes of the supervising partner to work flexibility. Amanda believed that she had more empathy with employees with children than most male bosses.

Amanda - I would expect my managers with children to go and [attend swimming sports], but ...it depends on the attitude of the male [partner]

On the other hand, as a busy WFW she was intolerant of SSM men accompanying their TW wives on family business – she appears to be advocating increased family *responsibility* by men.

Amanda - I find it hard to accept that a guy is...taking time off to take his child to school with the wife [when she] is at home...the woman can do that...If she wasn't at home I would find that acceptable that one of them, but you see guys today, they want to go to the first day of school with the wife...to me...you share those things

2.5 Type of Accounting Work and Career Progression

The type and size of organisation in which the individual works, and the type of work that s/he undertakes, can therefore have a profound effect on the time demands and level of flexibility in the employment. For FB (male and female) who wish to succeed both in their careers and their family endeavours, then the choice of

employment area is important. Those areas where it is more difficult to reduce hours and have flexibility are:

(i) Assurance (audit) in public practice can involve a lot of travel away from home, plus deadlines imposed by clients, which are difficult to manage for parents who are actively involved in parenting.

(ii) Consultancy work within public practice firms can also be very demand-driven with long hours

(iii) Large corporates have high expectations about the hours to be worked in order to progress in one's career.

Leanne - working really long hours at times; that was the work ethic there... We used to come back at Christmas to do budgeting, we only ever took the stat holidays and we ..worked through Easter every year...they just want you to do stuff, they don't care whether you have a break down

(iv) Initial years of self-employment often requires inordinate numbers of hours. June, Sandra and Mark all put in long hours when commencing business on their own account.

On the other hand, some areas of accountancy specialisation were seen as offering more flexibility and an ability to combine work and family more evenly.

(i) Tax advice and preparation appears to be an area where work can be structured and managed.

Glenn -a woman...is a tax partner and works four days a week...would be easier because your work is in the office, it is not so deadline driven and it is more regular ... you can manage your own hours easier

(ii) Small town and smaller size public practice and corporate firms. The shortage of qualified staff in smaller towns means that the firms are more likely to meet employee's wishes with regard to flexibility. Smaller firms require less out-of-hours networking.

(iii) Public Sector is proactive on equal opportunities legislation implementation and does seem to allow some reasonably high level part-time positions.

(iv) Tertiary education.

Sandra and Sheila both worked part-time at the Polytechnic when they wanted a job that utilised their qualifications, had some challenge, but had flexible hours. Helen, who thinks that the more flexible environment of tertiary teaching attracts women, worked fulltime at a university and whilst enjoying job flexibility, had risen to a high status.

(v) Secondary Education is perceived as having less demanding hours and good holidays, but remuneration and prestige is smaller in comparison to the private sector.

Nicola - as soon as students realise that I am a chartered accountant, the first thing they ask me is why did I give up that huge salary to go teaching and I always say for the rewards, the rewards of teaching and they laugh, and they laugh...when I first started teaching I was looking for the reward of passing on knowledge to students but ... I have realised that sure those rewards do exist [but they are] harder to find ...people in the industry have said to me oh don't be ridiculous going teaching

(vi) Established Self-employment where you have staff who can cover for your flexible hours (e.g. June and Geoff) or you decide to work less hours regardless of the financial penalty.

Geoff - that's one of the reasons why I went out by myself so I could have flexibility in my life

Glenn -Probably as a partner ...you can build a team of people beneath you who to some extent can protect you ...so you would need to make sure if you are only going to work four days you have got a damn good senior manager there so if something comes up on a Friday when you are not working that person can handle it at least till Monday

Relationships with other partners can also facilitate flexibility for a period of time.

Geoff - she is a mother, two kids... are soon going to be at school and she will be able to focus more on building her practice..[at present she works as a partner] part time...her business partner is getting close to retirement but you know she is a very good practitioner and she has got a fantastic skill set and she can do amazing things when she is there and he is big enough to recognise that

DISCUSSION

Like many professions, the New Zealand accountancy profession has had to adapt to increasing feminisation of its membership, and changes in the work patterns of women CAs and male CAs' spouses. The predominant model for career success has been that of the male-breadwinner/family-home-carer. This is unrealistic in the 21st century (Schneer and Reitman, 2002), as that model is now relatively uncommon, existing only for a number of years in most families when children are young. The traditional gendered roles of public and private work are valued and meaningful. However, this study highlighted that this view of family/work strategies is far too simplistic, and consequently identified a range of work/family strategies. Women either put their children first (TW), their career first (WFW) or, in tandem with their spouses, tried to balance the two (FB). Most men concentrated on their careers (TM), but a number were attempting to take more responsibility for their children's care (SSM and FB).

Most commonly, women retain their family devotion, but return to work in a part-time role (TW). Accountancy workplaces have adapted to this change, offering part-time work, parental leave and some flexibility in working hours. Nevertheless, single-minded work devotion is in the main, still demanded in order to reach the upper levels of the profession. Women are allowed into this sphere now, but only if they practise as their predecessors did (WFW). Minor indiscretions are forgiven (e.g. limited parental leave), but generally they must relinquish devotion to family, and they do this by "choosing" not to have children, or limiting the number of children (Barker & Monks, 1998) and delegating care to others (rarely the other parent). If men are to succeed in their careers, then they also, are required to relinquish their emerging desires to be more devoted to their families (SSM). However, there is an increasing necessity for men to take more responsibility for their children's care (Crompton, 1999), as their spouses increase their paid work involvement. Female CAs are well paid professionals who often forgo much in the

way of stimulation, reputation and remuneration if they leave the paid work force (Blair-Loy, 2003).

However, changes were occurring, either in the employing organisation's culture or within the family, or at an individual level. With women's increasing public sphere participation, the traditional roles were being deconstructed by some persons and firms, and diversity was emerging. Organisations and employees, and husbands and wives, were at different stages of negotiating changes in gendered cultures and roles. This was allowing some women (FB) to remain devoted to their families, but also be devoted to their work *and have this devotion recognised as valid and worthy of recognition*. They achieved high career status, just short of the pinnacle. These women could do this because they and their spouses had negotiated more equal career and family care roles in the form of postgender marriages, and because the family friendly policies of their organisations facilitated this. This could apply equally well to men, and must do so, so that *families* can achieve success on both levels of involvement.

A very few organisations were allowing involvement in family *and* top achievement in career, or recognising that career success at a slightly later age than that displayed by men is also a worthy route to the top. The scattered cases of part-time partnership, and the Cayman Islands secondment, are demonstrating a cultural shift in allowing some deviations from the obsessive firm allegiance usually demanded from high level positions. This is a positive step as accountancy firms will be faced with a diminishing pool of senior staff if women are not facilitated to move to the top levels. It also allows men to reach that level also, but contribute to their families' welfare in a wider variety of ways. Families face turbulent times if they cannot adapt to the changing expectations of women. Both men and women have the capacity to alter current structures, and changes in both the workplace and the home would reinforce each other.

The interviews identified some situations that allowed women to progress in their accountancy careers whilst maintaining parental involvement and devotion, and these are summarised below. They also act as recommendations to individuals, families and organisations for future strategies and also apply equally well to men who wish to combine high levels of public and private sector involvement:

1. Firms that recognise that individuals can carry out particular high-level positions in a part-time capacity (e.g. 4 day week public practice partnership) and that this does not invalidate their commitment to the firm. This is known as '*good*' or '*meaningful*' part-time work (O'Reilly and Fagan, 1998); (Smith, 2004).
2. Firms that take a team approach and match up individuals at complementary stages in their working lives (e.g. a partner who is a primary caregiver with young children presently works reduced hours. Her hours in the practice are complemented by the longer hours and availability of an older work-focused male partner. In later years the female partner increases her hours whilst the male partner decreases his as he moves towards retirement).
3. Firms that engender loyalty, high performance and commitment from their female employees by supporting women in their family commitments (e.g. job flexibility to allow school sports attendance,

earlier collection of children from school etc, or providing a less demanding job for a period through the children's earlier years) and recognising that the woman has the ability to make a larger commitment at a later time.

4. Specialisation in work that is relatively structured and where scheduling of client demands can be managed (e.g. tax)
5. Specialisation in work where there is a high degree of autonomy and flexibility, and where the individual can complete work around their own schedule (e.g. self employment with support staff, tertiary education, some smaller town partnerships).
6. Negotiation in marriages about family roles and responsibilities, with decreased emphasis on the traditional gender roles. This is reinforced by firms' availability and encouragement to men to take advantage of family friendly policies and therefore take more responsibility for their children.

These strategies focus on viewing career progression from a family perspective. For some families the traditional roles will continue to serve them best, with the father concentrating his devotions in the public sphere, and the mother predominantly devoting herself to the family. But for those who wish to participate to a high level in both, other strategies such as those mentioned above, are necessary. These are reliant on both men and women working to change structures both in the firm and in the family. Further research could concentrate on the younger generation of CAs to see if the family and organisational changes occasionally observed here are more prevalent, and to assess the factors that contribute to their instigation.

Figure 1 The Family/Work Strategies of New Zealand Chartered Accountants

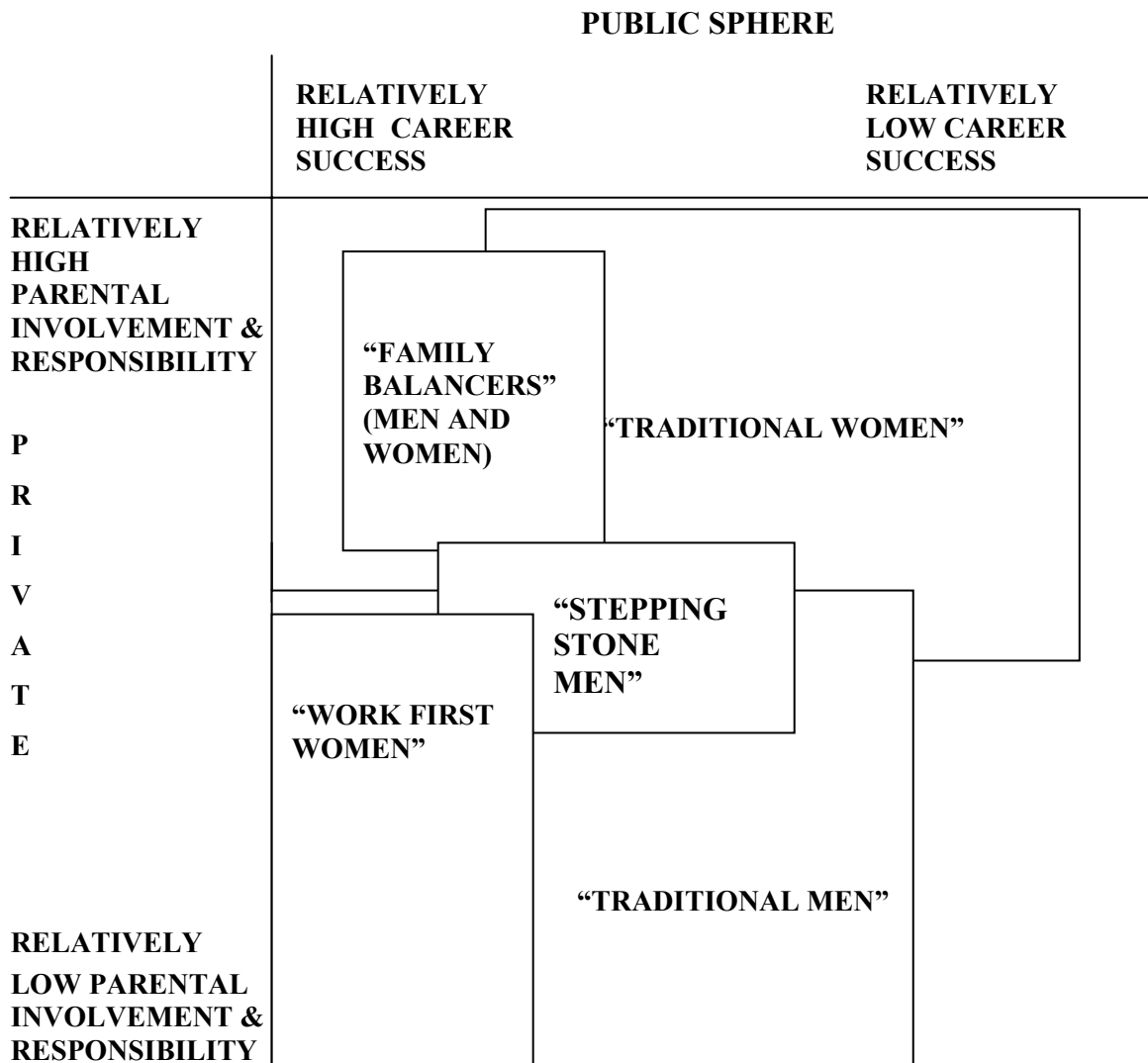
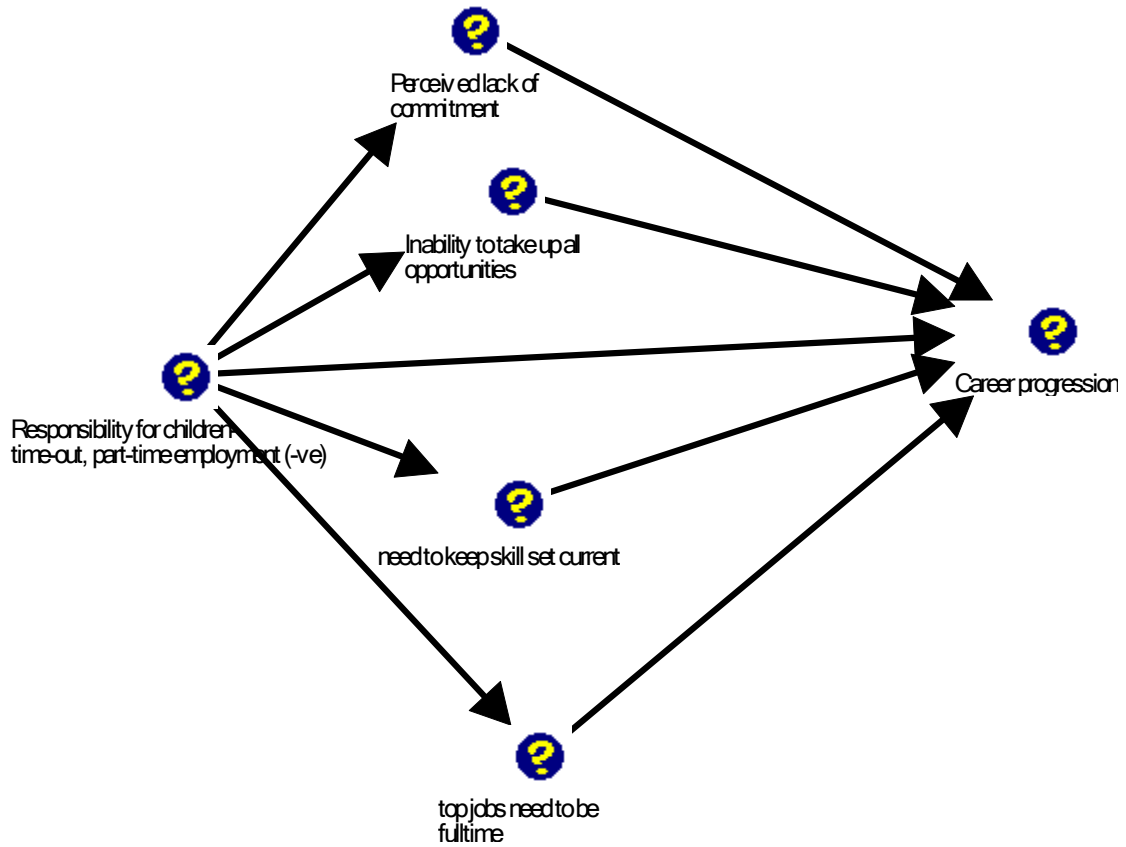


Figure 2 The Detrimental Effect of Parental Responsibility on Career Status of New Zealand Chartered Accountants



APPENDICES

Appendix 1 Descriptive Data of Interviewed Chartered Accountants

Pseudonym	Age (years)	Marital Status	Number of Children	Employment (fulltime unless specified otherwise)	Work/family strategy
Amanda	46	Separated	3	Partner, Big Four firm	WFW
Arthur	53	Married	2	Company Secretary, industry	TM
Bryce	55	Married	5	Finance Director, industry	TM
Carolyn	39	Single	0	Finance Manager, large corporate	
Cilla	35	Married	0	Senior advisor, public sector	
Geoff	35	Married	2	Partner, medium size public practice firm	SSM
Glenn	44	Married	4	Partner, Big Four firm	TM
Heather	37	Married	3	Part-time, practice manager	TW
Helen	48	Married	3	Senior lecturer, university	FB
Hetal	48	Married	1	Senior advisor, local government	TW
Isobel	50	Married	2	Senior CA, small public practice firm	WFW (was TW)
Jarod	34	Single	0	Finance manager, industry	
June	47	Divorced	2	Partner, small public practice firm	FB
Leanne	37	Same sex partner	0	Business analyst	
Margaret	59	Remarried	3	Senior investigator, public sector	FB (was TW)
Mark	37	Married	2	Partner, small public practice firm	SSM
Murray	48	Widowed	2	Partner, Big Four firm	TM
Nicola	41	Remarried	0	Secondary school teacher, HOD	
Ray	45	Married	3	Part-time, business services accountant	SSM (was TM)
Rosie	40	Remarried	3	Financial accountant, industry	FB (was WFW)
Ross	50	Married	3	Partner, small public practice firm	TM
Sandra	47	Separated	3	Self-employed financial planner	WFW
Sheila	45	Married	2	Part-time, polytechnic tutor	TW
Stuart	41	Married	2	Senior position, public sector	TM
Tony	43	Married	0	Advisor, local government	
Tracey	40	Married	2	Part-time accountant, industry	TW
Victoria	42	Married	0	Director, large companies	WFW

Appendix 2 Work/Family Strategies and the Use of Employers' Accommodations

Employers' Accommodations	Work/Family Strategies				
	Traditional Men	Traditional Women	Work First Women	Family Balancers	Stepping Stone Men
Part-time Work		√			
Extended Parental Leave		√		√	
Shorter Parental Leave			√	√	
Child-rearing Time-Out		√			
Family Friendly Policies (sports, sickness)		√	√	√	√

√ = used by this category

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¹“Spouse” includes partners in marriage or in a relationship in the nature of a marriage. “Partners” is used to refer to the owners/highest ranking individuals in chartered accountancy firms.

² For a more detailed discussion of women and employment in New Zealand, see Whiting and Wright (2001).

³ 'Relational resources' are those interpersonal and emotional skills and resources that individuals bring to a relationship resulting from exposure to individual and group therapy and counselling, self-enhancing workshops, books, tapes and videos, and advisory services (Benjamin and Sullivan, 1999).

⁴ For that study, a random selection of 1084 CAs (600 male and 484 female) qualifying for ICANZ membership from 1973-1993, were approached by mail for a face-to-face interview about their personal careers. The CAs were all non-retired, resident in New Zealand, and aged between 30 and 60. This “experienced” group was chosen because it was most likely to contain members in the senior management level, was more likely to have members with current or past childcare responsibilities, and because it captures the period of feminisation in the profession. Three hundred and two individuals agreed to be interviewed (147 male and 155 female), and 69 were interviewed. Interviewees were selected to provide a wide variety of contextual backgrounds with respect to years of Institute membership, geographical location, working hours, and type of employing organisation. There was a bias to interviewing more women than men because of their disadvantaged position within the workplace, and to interviewing those individuals who varied from the “norm” (eg men who worked part-time and women who displayed higher career levels).

⁵ Pricewaterhouse Coopers, Deloitte Touche Tohmatsu, Ernst Young and KPMG.

⁶ Purely mechanical and decontextualises the data (Seidel and Kelle, 1995; Coffey and Atkinson, 1996).

⁷ Ignoring the complexities of life, oversimplification, assumption of homogeneity and researcher bias.

⁸ All names are pseudonyms.

⁹ These are “traditional” with respect to gender and work division in New Zealand society.

¹⁰ Because this study did not approach retired members of ICANZ, the number of TW (who are “temporarily retired”) available to be interviewed was limited.

¹¹ In the wider study, 72% of female CAs’ spouses continued to work fulltime after the children were born, regardless of the female’s working hours. Those male spouses who reduced working hours were in lesser paid occupations than their wives, or had been forced into the situation due to redundancy.

¹² Isobel and Victoria’s marriages were intact. However, Isobel had originally been a TW and Victoria did not have the extra pressures of children.

¹³ No male interviewees had taken parental leave.

¹⁴ Male CAs did not undertake part-time work in order to accommodate children. It was only observed as a precursor to retirement, where the male CA had already achieved high career status or, as in the case of Ray, forced on him by redundancy, and an inability to find a high level fulltime position in his locality. In this case, part-time work was also associated with a decline in his career status.