DEINSTITUTIONALIZATION OF GENDER-BIASED EMPLOYMENT PRACTICES IN NEW ZEALAND’S ACCOUNTANCY WORKPLACES

Rosalind H. Whiting
Department of Accountancy and Business Law
University of Otago*
New Zealand

May 2007

Paper accepted for 2007 APIRA Conference, July, Auckland, New Zealand
Department of Accountancy and Business Law working paper 01_2007

* Department of Accountancy and Business Law
University of Otago
PO Box 56
Dunedin 9054
New Zealand
Ph 0064-3-479 8109
Fax 0064-3-479 8450
Email: rwhiting@business.otago.ac.nz

Acknowledgements: Thanks go to Christine Wright and Olivia van Vugt for their assistance with interviewing.

Please do not quote without permission of the author.
ABSTRACT

Oliver (1992)’s model of deinstitutionalization was used to explore the changes in gender-biased employment practices that have occurred in New Zealand accountancy workplaces over the last twenty years. Evidence was gathered from interviews in 2002 with 69 experienced Chartered Accountants and 3 Human Resource Managers, and in 2006 from 9 young female accountants. Evidence of political, functional and social pressures contributing to deinstitutionalization was present, with social and legislative changes being the most influential. It is suggested that some more subtle gender-biased practices still remain in New Zealand’s accountancy workplaces. These relate particularly to senior-level positions.

Keywords: gender, accountants, New Zealand, deinstitutionalization, organizational change
INTRODUCTION

The last twenty years have seen a large influx of women into New Zealand’s accountancy profession. Up to then, accountancy workplaces were a male domain, both in number and culture. A number of pressures from this feminization have contributed to organizational change in the form of removal of gender-biased practices that were once evident. However, there has been little description of the process that has occurred within the New Zealand context and this paper aims to remedy that deficiency.

The process that has occurred is not one of legitimization of organizational processes, but rather one of removing that legitimization. An appropriate model to analyse this process, was therefore deemed to be Oliver’s (1992) model of deinstitutionalization, which focuses on discontinuation or erosion of once acceptable organizational practices.

The first section of this paper introduces Oliver’s (1992) framework describing the antecedents to deinstitutionalization, and the situation in New Zealand accountancy workplaces with respect to overt gender-biased practices. A number of research questions are posed about the discontinuance of those practices over the last twenty years. The process involved in the three sets of interviews is then described and results analysed using Oliver’s (1992) model. A discussion of the findings follows.

LITERATURE REVIEW

In 1992, Christine Oliver offered an alternative perspective to organizational change to that taken by other institutional theorists. DiMaggio & Powell (1983), Hinings & Greenwood (1988) and many others, described institutionalization in organizations from the viewpoint of legitimization. They emphasised how habitual, traditional and historical activities become socially accepted into the values of organizational members, and are then viewed as legitimate and of rule-like status. Conformity and stability are the norm (Broadbent & Laughlin, 2005) and the institution is highly resistant to change (Hinings & Greenwood, 1988; Dirsmith, Heian & Covaleski, 1997). Oliver (1992) however, was more interested in the process of institutional change. She defined “deinstitutionalization” as “the process by which the legitimacy of an established or institutionalised organisational practice erodes or discontinues” (p.564). This paper aims to explore the deinstitutionalization of gendered employment practices in New Zealand’s accountancy workplaces over the last twenty years.

Firstly, a closer look at Oliver’s (1992) model is warranted. Oliver (1992) classified the antecedents of deinstitutionalization into three subgroups as shown in Figure 1. The political, functional and social pressures for deinstitutionalization can come from within and outside the organization. The moderating factors of entropy and inertia (Broadbent & Laughlin, 2005) act to accelerate or impede the process of deinstitutionalization, respectively (Oliver, 1992). The interaction of these five factors “determine the probability of dissipation or rejection of an institutionalised organisational practice” (p. 566).

Figure 1 about here

Political pressures are those which relate to changing power distributions. They include intra-organizational factors that diminish political agreement on the “value or validity” (Oliver, 1992, p.568) of an institutionalized organizational activity, such as mounting performance crises (e.g. high job turnover rates) and conflicting internal interests.
Conflicting internal interests can occur with increased workplace diversity, as the newer organizational members may have interests or beliefs that conflict with the status quo. Oliver (1992) suggests that the increasing numbers of women participating and succeeding in traditionally male-dominated organizations will “tend to deinstitutionalize institutionalized policies and practices that perpetuate stereotypical roles and behaviours” (p.569). Kanter (1977) first argued that organizational change would occur only when women were present in sufficient numbers to assert themselves and influence cultures and values. Powell, Butterfield and Parent (2002) asserted that with larger numbers, women were more likely to “be themselves” rather than conforming to “traditional management stereotypes” (p.189). In addition Martin, Knopoff and Beckman (1998) suggested that a different set of “emotional norms” might emerge when an organization has an “unusual prevalence of women” as this would “make visible some phenomena that would surface less frequently and less obviously in a more conventional, male dominated setting” (p. 433). The proportion of women employed in an organization has been shown to influence the implementation of family-responsive policies (Osterman, 1995: Dreher, 2003). However, Orenstein (2000) reported that it is not until women fill half or more of upper-level jobs (“the critical mass), that companies radically redefine their workplaces, change their cultures and become really committed to family-friendly programmes, and that these options can be used without penalty.

Another political pressure may be due to “disturbance” from new leaders with differing ideas or visions who engender support for an alternative organizational practice (Zucker, 1988; Laughlin, 1991). Gender-biased practices may be more likely to be changed if a woman is appointed to a senior position. Ely (1995) suggested that the level at which women are appointed, and the power they exert, is more important for organizational culture change than just having a balance of numbers between men and women. Gender-integrated top management teams have been shown to be associated with greater levels of “organizational fit” for women employed in the organization (Simpson, 2000) and a change in management culture (Ross-Smith, Chesterman & Peters, 2004).

External political pressures that can cause the organization to question the retention of certain institutionalized processes include increasing innovation pressures and the threat of obsolescence, and changing external dependencies (e.g funding, retention of large client groups or winning of new client groups). For accountancy, one emerging client group in New Zealand is that of self-employed or high-income women who require accounting services (Parker, 2003). Organizations will make changes to resolve conflict around the legitimacy of certain organizational practices, if it is deemed necessary action in order to retain profitable clients and ensure business viability.

The second group of pressures for deinstitutionalization as described by Oliver (1992) is functional. Functional pressure results from changing views on the instrumentality of previously accepted practices that may be affected by the changing perceptions of organizational members. Perceptions can be related to economic utility, task efficiency and performance, technical specificity, goal clarity and competition for resources (Oliver, 1992; Seal, 2003). Perpetuation of an institutionalized practice may no longer bring rewards, particularly from outside the organization, and could significantly impact on the economic success of the organization. The process of deinstitutionalization may be initiated by competition for scarce resources (Oliver, 1992), such as mineral resources or even qualified staff.
The third group of pressures is social (Oliver, 1992). These pressures are thrust upon the organization so that deinstitutionalization is not a process of intent, but is reactive. Impetus can result from increasing normative fragmentation\(^1\) and could be linked to other organizational changes (e.g. high job turnover and increasing workplace diversity). It can also result from societal changes (Laughlin & Broadbent, 1993) such as changes in legislation or social norms, and organizational interruptions (such as culturally dissimilar mergers and joint ventures). DiMaggio & Powell (1983) and Oliver (1992) argued that government legislation and societal forces are some of the most critical agents of institutional change, causing complete abandonment of institutional practices. This will be discussed later in terms of New Zealand’s gender-related legislation.

Of interest in this paper is the process of deinstitutionalization of gender-biased employment practices in New Zealand accounting organizations. A brief background to the gendered employment situation in New Zealand is provided and then a description of the national accountancy profession follows.

New Zealand is a small developed island nation with a population of just over four million (Statistics New Zealand, 2005a), consisting of approximately equal numbers of males and females (Ministry of Women's Affairs, 1998). Women constituted only 17% of the New Zealand labour force at the beginning of the century\(^2\), with a slow increase to 25% by 1945 (Hyman, 1997). Over the last sixty years, technological change, reduced average family size, increased education levels\(^3\), a consumption ethic, economic necessity, increased availability of childcare facilities, changes in social attitudes, personal preferences and legislation, and an increase in service sector jobs (where women have been typically been employed) have all contributed to an increase in the employment participation rate for women. Currently, 47% of the labour force is made up of women, but females are disproportionately represented (72%) in the part-time positions (Ministry of Social Development, 2004).

Several of the factors mentioned above merit further discussion. Over a couple of generations, family structure and workplace participation of mothers in New Zealand has changed extensively. Sixty years ago, men and women married in their early twenties, and women gave up paid work and had three or more closely spaced children soon after marrying (Ministry of Social Development, 2004). Men were the breadwinners and women the carers of children. Now marriage and childbearing is delayed and families are smaller. There has been a striking increase in the workforce participation rate of married women\(^4\). Cohabitation instead of marriage, instability of partnerships, childless and/or dual-career couples, and female family breadwinners have all become more common (Little, 2004). In 2001 only 8% of adults in the workforce lived in a traditional male breadwinner female – fulltime carer family structure (McPherson, 2005). New Zealand’s fertility rate (2.01 births per woman)\(^5\) is now at sub-replacement levels overall (Ministry of Social Development, 2004; New Zealand Press Association, 2006). The structure of families and financial provision within, has become far more diverse (Ministry of Social Development, 2004, p. 22).

---

\(^1\) “Loss of cultural consensus or agreement among organizational members on the meanings and interpretations that they attach to ongoing organizational tasks and activities” (Oliver, 1992, p.575).

\(^2\) At which time women constituted 45% of the population (Cook, 1999).

\(^3\) In 2001, 56% of university students were female (Statistics New Zealand, 2005a).

\(^4\) In 1951 only 9.7% of married women were in the full-time work force, but by 1991 this had risen to 45.8% (Phillips, 1997).

\(^5\) Professional and managerial women (such as accountants) have the lowest fertility rate (0.75) of all occupational groups (Sceats, 2003)
Despite being better educated\(^6\), women receive on average only 82% of men’s average full-time hourly wage (Association of University Staff, 2005)\(^7\). Women are typically underrepresented in top jobs (Olsson & Walker, 2003) and self-employment (Statistics New Zealand, 2004), but percentages are increasing. Between 1991 and 1996, women’s self-employment grew by 31.5%, and 40% of new businesses are started up by women (New Zealand Press Association, 2003a).

Although women’s participation in the paid work force is now widely accepted, it has not led to a compensatory participation by men in unpaid work (Anonymous, 2001)\(^8\). However, there appears to be some attitudinal change and fathers’ share of childcare has been increasing over time (New Zealand Press Association, 2003b). An International Social Survey conducted in New Zealand in 2002 (cited in Ministry of Social Development, 2004) found that 80% of respondents considered that men should be more involved in their children’s lives, and that only a minority (18%) of New Zealanders believed that the responsibility to work and earn money rested primarily with men\(^9\).

Other social changes include generational attitudes. “Generation X” (born between 1961 and 1980) (Appelbaum, Serena, & Shapiro, 2004) and “Generation Y” (1981 - 1994) (Poindexter, 2003) are more focussed on career development, work/life balance issues (Ferrers, 2001) and child-rearing (Smith, 2004) than “Baby Boomers” (1943 - 1960). In developed countries, this has resulted in an increased awareness overall of the work-family conflict with a growing emphasis on an integrated or balanced view of life. A wide variety of initiatives have been introduced by organizations, including those in New Zealand, to address gender inequity and work-life balance (Almer & Kaplan, 2000). These include practices such as affirmative action in hiring staff, policies on sexual harassment, flexitime, increased opportunities for part-time work, ability to work at home, on-site baby rooms and childcare and/or low-cost daycare (Krugman, 2000; Lewis & Smithson, 2001). Implementation, however, can depend on the attitude of the supervising manager (Mallon & Mackie, 2004).

Social attitude change has been reinforced by legislative changes within New Zealand. A number of pieces of legislation have been implemented to address gender employment inequalities. The Equal Pay Act was introduced into the public sector in 1960 and into the private sector between 1972 and 1975. However it was of limited effectiveness because the equal pay provisions applied only to workers performing essentially the same job. Several pieces of legislation dealing with discrimination currently exist (Human Rights Act 1993 and Employment Relations Act 2000). Section 21 of the Human Rights Act 1993 makes it unlawful to discriminate on thirteen grounds, which include sex (or gender), marital status and family status (Harcourt & Harcourt, 2002), and Section 22 forbids employers from discriminating in all aspects of employment, including recruitment, selection, remuneration, training, promotion, transfers, retirement and termination (Harcourt & Harcourt, 2002). However, Harcourt & Harcourt (2002) found that almost half of job application forms from a

---

\(^6\) Since 1991, women have graduated from New Zealand universities in greater numbers than men and were better qualified (New Zealand Press Association, 2001).

\(^7\) This percentage peaked at 87% in 2003 (Ministry of Social Development, 2004)

\(^8\) Male full-time workers spend an average of 8.7 hours a day in paid work, compared with 8 hours for women, but overall women spend more time in “productive” work because of the greater amount of unpaid work (on average two hours per day) they do (Ministry of Women’s Affairs, 2001).

\(^9\) This, however, did vary with age of the respondents. Older participants were far more likely to consider it to be a male responsibility (40% of those aged over sixty) than those aged under fifty (12%).
variety of New Zealand organizations asked one or more questions about gender, and most of these contravened the Act.

The job-specific Employment Equity Act introduced in 1990 by a Labour Government was repealed later that year by the incoming National Government, and replaced by an Equal Employment Opportunities (EEO) Trust, whose aim is to promote equal opportunities within the working environment (Kelsey, 1993). EEO programmes are mandatory in the state sector only (Hyman, 1997), originating from the New Zealand State Sector Act 1988 which requires government departments to be “good employers” with impartial appointment processes and an EEO programme (Harcourt & Harcourt, 2002). Although New Zealand has ratified the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (1979) and the International Labour Organisation Convention No. 100 (Equal Remuneration for Women and Men Workers for Work of Equal Value), these were given low profiles by the previous National Government.

Some changes have occurred since the Labour Government came to power in 1999. Amendments (in 2002 and 2004) to the Parental Leave and Employment Protection Act 1987 provide for fourteen weeks paid parental leave (New Zealand Department of Labour, 2002; Ministry of Social Development, 2004). In addition, 30% of all businesses do provide paid parental leave in some form (Equal Employment Opportunities Trust, 1999). The Labour Government is also leading an investigation into implementing pay equity and has a Work-Life Balance Project underway. A Flexible Working Hours Amendment Bill is currently being considered by parliament (Scott-Howman, 2006).

Discussion can now be directed more specifically to the New Zealand accountancy profession and reported changes in gender-biased practices. NZICA is the sole professional accounting body in New Zealand and is the largest group of professionals in New Zealand (Gill, 2001) with current membership of about 28000 (Institute of Chartered Accountants of New Zealand, 2004). The first two women members were admitted in 1902. There were no formal barriers to women’s entry into the New Zealand accounting profession, but up until 1945, participation by women was rare (Emery, Hooks, & Stewart, 2002). In the 1950s there were only around 150 female members (2% of the membership). Reports from some of these women illustrate gender discrimination with regard to their status and rates of pay (Emery et al., 2002).

Increasing levels of female education and employment participation means that the once male-dominated accountancy profession has been infiltrated by New Zealand women in the last twenty years (Davies & Jackson, 1993). From less than 5% female in the 1970s (Emery et al., 2000) current levels stand at 34% (Institute of Chartered Accountants of New Zealand, 2004). Equal numbers of male and female members have been entering the profession since the early 1990s (Anonymous, 2003), and a number of women have recently held prominent positions on the NZICA committees and executive (Williams, 2000).

Members are admitted to be Chartered Accountants (CAs) after a combined total of seven years of tertiary and professional studies and examinations and practical experience. For

---

10 Fourteen percent were financial, business or professional service firms.
11 EEO can be defined as addressing issues of inequality in employment (Jones, 1995) and improving the work experiences of members of disadvantaged groups (Webb & Liff, 1988).
12 At the rate of $325 gross per week or 100 per cent of the parent’s previous weekly earnings, whichever is the lower. The payment can be taken by one partner or shared by two eligible partners.
most members, their practical experience is gained in Chartered Accounting public practices\(^\text{13}\) (Gill, 2001), but they also work in government departments, large and small businesses, non-profit agencies and trusts, and the education sector. All the four large international public practice accounting firms, KPMG, PricewaterhouseCoopers, Deloitte, and Ernst and Young have offices in New Zealand. They are formed as partnerships and structured in a hierarchical, pyramidal manner (Flynn, Leeth, & Levy, 1997) with junior staff members supervised by a smaller number of managers, senior managers, associates and principals/partners (Grey, 1994).

A steady number of 800-1000 members join NZICA each year (Gill, 2001). Employment opportunities for new graduates nationally and globally are good (New Zealand Press Association, 1999). Each year all the Big Four public practice firms recruit thirty to seventy graduates (Shopland, 2001a). In 2005-6, the basic annual salary of provisionally qualified accountants\(^\text{14}\) averaged NZ$55,900 and for all New Zealand qualified CAs the average salary ranged from NZ$105,000 in public sector, health and education (Roberts, 2006a) and NZ$108,400 in public practice to NZ$146,500 in banking/financial services (Anonymous, 2006). Anecdotal evidence puts the annual income of partners between $100,000 and $400,000 depending on the size of the firm.

Retention of accounting professionals in New Zealand, is however a national problem. Salaries are considerably better in the United Kingdom, Australia and America (Smartpros, 2004) and this is causing retention problems and shortages in public practice firms in particular (Shopland, 2001a), particularly with mid-level Chartered Accountants (of both gender). Six thousand of NZICA’s members are based overseas (Wallace, 2001) and it is unknown how many will return to New Zealand (Anonymous, 2005). Because of the pyramidal structure of public practice, a loss of some staff is seen as inevitable and may be even encouraged (Pascall, Parker & Evetts, 2000). However, the non-return of so many mid-level accountants to New Zealand may be causing a severe shortage at that level (Shopland, 2001b).

Job turnover is expensive for a firm\(^\text{15}\). Recruitment and retention concerns (Smithson, Lewis & Cooper, 2004) in the Big Four Accounting firms worldwide (including New Zealand), have seen them initiate gender awareness policies and work-life balance programs (Liddicoat & Malthus, 2004)\(^\text{16}\), which reputedly “Improved staff recruitment and retention…reduced absenteeism, improved productivity and better ability to meet the needs of a diverse customer base” (PricewaterhouseCoopers, 2001). However, there is some cynicism that these Big Four firms only offer these policies because it is ‘the right thing to do’ or ‘the smart thing to do’ (Cook, 1995) and still possess a corporate culture that is unsupportive of family needs (Flynn, 1996).

---

\(^{13}\) Firm that offers accounting services such as auditing or risk assurance, taxation advice, planning and preparation of returns, and business services, to the public. There are about 1600 public practice firms in New Zealand, with more than seventy per cent of these being sole practitioners (Fisher, 2001).

\(^{14}\) These members have completed the academic requirements for entry to NZICA, but not the practical and professional examination requirements.

\(^{15}\) The cost of hiring and replacing an employee is estimated at 70-150% of an individual’s salary (Equal Opportunity for Women Agency, 2002; Sheely, 2004). Other hidden costs of losing an employee can be the “loss of intellectual capital and the potential for the departed employee to become a competitor; discontinuity in customer/client service with attendant dissatisfaction or loss of market share, and impact on the morale and productivity of the departing employee’s work unit” (Levin & Mattis, 2006, p.62).

\(^{16}\) PricewaterhouseCoopers won the New Zealand 2001 EEO Trust Award (“large organization” category) and was recommended for its work/life initiatives such as baby rooms and paid parental leave.
Gender inequities in seniority level and salary are found in the New Zealand accountancy profession (Neale, 1996; Whiting & Wright, 2001; Roberts, 2006b). On average, female accountants have lower job status and receive less remuneration than their male counterparts, although this appears to not be evident at the junior levels. In 1998 the median salary for females was in the NZ$50001 ≤ $60000 salary band, whereas the comparable median salary for males was in the NZ$80001 ≤ $100,000 range (Whiting & Wright, 2001). Females are also poorly represented in the top categories of the accounting profession (Macfie, 2002).

What are some of the reasons for these gender inequities in seniority and salary? Lehman (1992) and Kirkham & Loft (1993) characterised accountancy as a profession which practised social closure based on credentialism. Through a series of statistically discriminatory exclusionary techniques, a self-selected occupational elite differentiated itself from other practitioners, who they considered, on average, to be less competent. Membership exclusion was typically on the basis of gender and social class. It was primarily practiced through a qualification requirement (Ó hÓgartaigh, 2000), which women typically lacked due to inadequate and insufficient education.

Exclusion of New Zealand women on the basis of a lack of educational achievement is now impossible as they are participating at equal rates and reportedly outperforming men at school and university (Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Pratt, 1999; New Zealand Press Association, 2001). Therefore, the profession appears to have practised other methods of excluding women or limiting their progress. The limited New Zealand evidence on these practices means that the supporting literature is predominantly from countries such as the United Kingdom and America.

Firstly, recruitment could occur on an ad hoc basis dependent on contacts via the “old boys’ network” (Linehan, 2001). In the past, the lack of a formalized recruitment system meant that women had no means of even applying for positions. Secondly, statistical discrimination could occur at the application stage and women were not considered (Witkowski & Leicht, 1995). Employers perceived women as belonging in the private domain (the home), not able to cope with the rigours of public business life (Kirkham, 1992; Lewis, 2001) or likely to leave as soon as having children. In the scarce interviews of women, the job applicants could expect questions about personal relationships and future plans concerning children. Loft (1992) wryly noted that statistical discrimination is unjust with regard to employment and career advancement, as not all women wish to have children, and take the associated time out, or they may wish to return to work immediately after having children (Barker & Monks, 1998). Hooks (1998) also pointed out that the turnover of men and women is approximately equal in all but the largest accounting firms, as men also leave their jobs for a variety of reasons.

---

17 ‘Statistical’ discrimination refers to a practice of top management whereby members belonging to a particular group of society (women in this case) are not employed or promoted, simply because, on average, this group as a whole may not be as historically stable or productive as others in society (Phelps, 1972). Employers aim to maximise the rate of return on their investment (training and development costs), and therefore in the absence of complete information, may screen applicants, eliminating members of these “less desirable” groups (i.e. females (Witkowski & Leicht, 1995)).

18 Sexual discrimination is defined “as the one-way systematic and institutionalised mistreatment of women by men using prejudices and negative stereotypes about women as the excuse for the mistreatment” (Simmons, 1996 p.66).
Twenty five years ago, if women did secure an accountancy position, it was likely that it was at a lower rate of pay than that paid to a man. Discriminatory employers only hired women at a wage discount large enough to compensate for the loss of utility or level of discomfort associated with employing them (Blau & Ferber, 1992). Queuing theory postulates that there is an imaginary queue ordered by gender (and race) with men seen as more desirable to employ than women. It is based on the belief that males support their families (therefore have more right to a job) and to do this require more money than females (therefore should be paid more) (Williams, 1995).

Once women gained entry to the accountancy profession, “discrimination seemed simply to shift from the hiring arena to the area of promotion” (Reed, Kratchman & Strawser, 1994, p. 36). Blatant and overt discrimination gave way to more subtle forces. Women’s likelihood of obtaining promising job opportunities, promotion and salary increments was influenced by their extent of compliance with male stereotypes and the male linear career model (Flynn, 1996). This is briefly described below.

Females were typically stereotyped as being communing, nurturing and submitting (Chung, 2001). Much of accountancy, by its very nature is embedded in a commercialized culture (Kirkham, 1997), being results-oriented, client-focussed and performance driven (Windsor & Auyeung, 2006). This was deemed to be more of a “male culture” and females were seen as less likely to stand pressure (Coolidge & D'Angelo, 1994), and therefore less suited to challenging assignments (Chan & Smith, 2000) and high status positions of responsibility within organizations (Davidson & Burke, 1994; Oakley, 2000). Those who did, were labelled as “aggressive” and “abrasive” and also seen as undesirable (Reed et al., 1994).

Long working hours by accountants committed to the firm and unencumbered by the demands of children was rewarded (Guinn, Bhamornsiri & Blanthorne, 2004; Anderson-Gough, Grey, & Robson, 2005; Whiting, 2006). Presumptions from discriminatory employers (and their major clients) about a woman’s ability to do the job has, in the past, meant a lack of training, mentoring (Kaplan, Keinath, & Walo, 2001; Herbohn, 2004) and travel and assignment opportunities and progression for women. For example, in the early 1980s, partners and their clients, often believed that female accountants would not do an audit that required visiting such places as coal mines or slaughterhouses, which effectively restricted them to office work (Dahl & Hooks, 1984).

Sexual role presumption and harassment were other issues encountered by female accountants. Female accountants were perceived as seducers and distracters of male colleagues, and therefore a more suitable place for them was considered to be in the home (Khalifa, 1998). Women accountants were not given out-of-town assignments, because wives of the travelling male accountants might disapprove (Dahl & Hooks, 1984). Reports of female harassment of males are rare (Hale & Kelly, 1987) but many women, even today, have experienced some form of sexual harassment (Kelly, 1997; Stanko & Schneider, 1999; Walsh 2004).

---

19 The traditional model of a career is of an upward, onward, steady and unbroken goal-oriented progression marked by loyalty and mutual commitment between employer and employee, through a given hierarchy (Pascall, Parker, & Evetts, 2000). This model has been criticised for being inherently sexist, assuming male career stereotypes (Marshall, 1989) and the traditional family structure of a male breadwinner and an at-home wife who would take care of all other aspects of family life (Schneer and Reitman, 2002) i.e. it is a “male linear career model”. This model has not been updated to reflect the changes in family that have occurred over the past fifty years.
One would expect with the changes that have taken place in New Zealand women’s educational and employment participation, family structures, generational attitudes, Big Four recruitment, retention and work/life balance practices, national employment equity and equal opportunities legislation (Kelsey, 1995) and the increasing evidence of enhanced organizational profitability accompanying advancement of women staff\(^{20}\), that the aforementioned gender-biased practices would have disappeared in accountancy workplaces over the past twenty years. That is, deinstitutionalization (Oliver, 1992) would have occurred. However, some writers argue that “gender bias is still one of the biggest issues that women face in the workplace (e.g. Klein, 2003, p.4). The inequities in New Zealand female CAs’ salaries (Whiting & Wright, 2001) and proportion of top-level positions (Macfie, 2002) suggest some remaining bias, though this may be of a more subtle nature.

**RESEARCH QUESTIONS**

Statistical data provides evidence of feminization\(^{21}\) of the New Zealand accountancy profession over the last twenty years. Has this influx of women been accompanied by any evidence of deinstitutionalization of gender-biased employment practices in New Zealand’s accountancy workplaces? If so, can individual experiences be used to explain whether the pressures for deinstitutionalization have come from political, functional or social factors (Oliver, 1992). In addition, are government legislation and societal forces some of the most important antecedents to this deinstitutionalization, as argued by DiMaggio & Powell (1983) and Oliver (1992)?

**RESEARCH METHOD**

Interviews\(^{22}\) were undertaken with three groups of respondents. Two of these groups were interviewed by the author in 2002. The third group was interviewed in 2006 by two younger academic collaborators of the author (see Table 1).

*Table 1 about here*

The main group of interviewees were the “experienced” Chartered Accountants (CAs) [Group A] and descriptive data for this group is included in Appendix 1. Three of these interviewees (two men and one woman) were partners in Big Four firms and five others (four men and one woman) were partners in smaller public practice firms. Five interviewees (four women and one man) were owners or self-employed in accountancy-related businesses. The remaining fifty-six interviewees were employed in business, public sector and education, and non-partnership level public practice positions. Interviewees were asked to talk about and reflect on their careers in accountancy. Interview transcripts from Group A were analysed using the qualitative data-analysis package NVIVO (Richards, 1999), and supplemented by some manual thematic analysis and biographical profiling of interviewees (Crompton, 1999). Only a portion of the data was used for this paper.

\(^{20}\) A recent study of businesses in the Standard & Poor’s 500, found that companies with proactive policies on advancing women, had an annualised return on investment of 18.3% over a five year period, whereas other companies could only average 8% (Greene, 2004).

\(^{21}\) In terms of female numbers (Le Feuvre, 1999).

\(^{22}\) Ethically approved by author’s university.
The Human Resource (HR) Managers were questioned about current stated policies and practices concerned with hiring, formal mentoring, promotion, career progression and remuneration.

Comments by these two groups of interviewees indicated some changes had occurred over the last twenty years with respect to legislation and gender-biased employment practices. In order to explore whether current non-observance of these practices was a function of Group A’s age and career status, a group of “younger” female CAs or provisional CAs [Group B] were interviewed in 2006.

The interview was used as an instrument of recall and as an “excellent means of finding out how people think or feel in relation to a given topic” (Darlington & Scott, 2002, p.50). However it is acknowledged that there a number of subjectivities and difficulties in interviewing such as perceived inequalities of power and status, demand effects, social acceptability, problems of recall and subjective interpretation (Darlington & Scott, 2002). Procedures such as using interviewers of similar age to the interviewees, establishing rapport, reflecting on results, reference to theory and other literature and discussion with other researchers were used to minimise these problems. There was also a recognized bias towards representation from public practice firms.

RESULTS

The results are analysed in relation to Oliver’s (1992) framework. Evidence was found of deinstitutionalization of biased gendered practices due to all three factors, political, functional and social and these are presented in that order respectively.

(1) Political Influences on Deinstitutionalization

Political pressures for deinstitutionalization are those relating to changing power distributions. The factors identified by the Group A interviewees were the increasing numbers of women in the profession (critical mass), the emergence of “understanding” female and male bosses and the desire to meet an emerging client base (women). These are now considered in turn.

Group A interviewees provided evidence of the feminization of the accountancy profession in New Zealand. Those interviewees who were at university in the 1960s and 70s remembered that only about 5-10% of their classmates were women.

Arthur\textsuperscript{23} - there were about 300 [students studying accounting] and...there would have been 20 [women] and...very few of them would have gone on to accountancy because a lot of them were just taking one or two units as part of another degree... it wasn’t very common to see women with a B Com

Rosie - I can remember in those early years going to... the Society for Accountants courses... there were only two or three women ...and the rest would be men. Whereas nowadays there is probably half and half

\textsuperscript{23} All interviewee names are pseudonyms.
The HR Managers of the Big Four firms reported that equal proportions of male and female graduates now enter the firms, although in the recent years there have been slightly more females.

The increasing number of women can change the underlying power differentials in a firm. Like Kanter (1977), the Group A CAs, in general, considered that it was harder to effect change when you were part of a minority.

*Sandra* - *[global public practice firm 25 years ago was] traditional, very arrogant culture, very male culture, you know your sort of typical male arrogant chauvinistic pig sort of thing... 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 tough and determined to achieve the changes that women now take for granted (e.g. maternity leave\(^24\) part-time work, provision of childcare, out-of-town work, flexitime etc).

*Helen* - *I was the first woman to go away on an audit ... I wanted to go and the boss said oh you can go and then I heard through the grape vine that I wasn’t going to go because we had to be in separate rooms [no sharing] so I saw him and said to him, oh I am so looking forward to going on the audit and went on and on like that ...I didn’t say I heard you weren’t going to take me, I said oh I am so looking forward to going, I made him feel guilty so I did go but no, there weren’t many women.*

However, some women just left these organizations. High levels of job turnover by both males and females have been of concern to public practice firms. The HR Managers confirmed that their firms expected a certain amount of graduate turnover, and this was both useful and difficult. It could leave expertise gaps in the firm, but also allowed openings in the firm for those remaining. High job turnover, coupled with an increasingly feminized pool of potential employees, provides women with a greater source of power. It appeared that a number of workplace changes have occurred in accountancy workplaces in order to attract or keep women in their jobs.

*Nathan* - *the flexibility [policies] and focusing on retaining family sort of things then they have got some policies that ...help the turnover*

*Debbie* - *their maternity leave was wonderful, it was really good, it took all that stress away.... it was just a completely different policy towards staff... it was actually relatively enlightened...they just valued staff, they realized it was their biggest resource*

However Osterman (1995) and Orenstein (2000) argued that change in gendered practices will not occur until there are more women in the senior positions. In New Zealand’s accountancy workplaces, the existence of women in senior positions ranged from virtually

\(^{24}\text{Amanda was the first female partner in her branch of her global public practice firm, and she was the first to take maternity leave.}\)
non-existent in the 1980s to considerably more now, but there are still a very limited number in the top echelons.

**Rosie** - back in the early eighties, chartered accountancy was very male dominated and there were no women in reasonably senior positions in the firm

**Bryce** - I am part of one of these [NZICA] special interest groups which is the CFOs ... there is still a low percentage of women... about 30% ...if you look at the women most of them are actually younger women, there wouldn’t be many my age, in their fifties.

The culture for promotion appeared to be dominated by the men in power.

**Isobel** - I don’t think it is a deliberate ‘let’s keep women down type of attitude’ because men have one way of doing things, women tend to do things a little differently and if the top structure is male it will tend to be the male’s way of doing things

**Sandra** - I think there is a cultural conflict...for women ...you have to choose who you work for based on what comes from the top in the organization...it really comes down to the partners...or...the chief executive

The dominance of the male culture and male linear career model with its emphasis on long working hours and dogged commitment to the firm means that it can be particularly difficult for mothers (Whiting, 2006) to gain promotion and therefore achieve those positions of power from which change can be enacted. Sometimes change is slow in coming, and women may leave the organizations.

**David** - if you are trying to change a culture it doesn’t change very quickly ...you have got to be what I call a” stayer”. You are in an endurance race here and therefore there are a number of knocks on the way and its about celebrating small victories

**Lorraine** - I challenged why he was getting ahead and I wasn’t and having not got satisfactory answers I decided to leave and moved on

For those women who remained in the Big Four firms, seniority up to a certain level (even if working part-time) was achievable. However, there were very few women partners and the HR managers admitted that the Big Four firms had a problem with advancement of women to this most senior rank. Most partners in these firms were male.

**Murray** - [All the partners here currently are men but] there have been some female partners...In [big city] we have got two female partners

Although there was nothing specifically stopping admission of women to partnership, the HR managers mentioned influences such as tradition, lack of female partner mentors25, informal

---

25 However this did not appear to be an issue with the Group A interviewees. Informal mentoring occurred equally for men and women, but invariably from male mentors. About a quarter of both the male and female interviewed CAs mentioned a senior male colleague who was influential in teaching, or from whom they had learnt about career progression. There was mixed evidence on whether, female-female mentoring existed. Maryanne said that she was conscious of nurturing “women in the firm because the (male) partners aren’t that good at it” but Lesley’s experience suggested the female partner did not mentor or promote other females in her division.
male networking, sexism and huge time commitment exhibited and expected by many of the older partners (long working hours) as barriers. The HR Managers believed that a major cultural change in partnership expectations would be required before part-time employees were seen as credible candidates. However, 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.

If women do break into the top echelon of management, what influence on the workplace culture do they have? Like Martin et al (1998), some female Group A CAs believed that most female managers had a different set of “emotional norms”, and were more tolerant of family considerations than most male managers.

Carolyn- maybe women are less prepared to push the staff to their absolute limits, they care about them and their family life and their health

However, there was a number of CAs who did not believe that senior females were changing the organizational culture or the prevalence of gender biased practices. They perceived that these senior females conformed to male stereotypes (“hard-nosed, intolerant”) in order to succeed in the workplace, and in fact, working for a number of them was more difficult than for male bosses.

Eddie- they are very competent but some of them...really put people down...I have only had a couple of woman bosses over the years and...in fact I didn’t enjoy any of them because both of them were of the aggressive style...But the woman managers we have got here...I think they are pretty good.

But some slow incremental change is occurring in the upper echelons. Some of those in power (both males and females) have introduced family-friendly policies and flexible work practices.

Lesley - I can see it happening ... we have a tax conference every year and it was always one day in the weekend, a Friday and a Saturday ... about two or three years ago it was actually our divisional director got up and said well we have to become more family friendly and the weekends are for family so we are moving it... we are bringing in family friendly policies and an understanding about some balance in life

The HR Managers stated that the acceptance of these family-friendly practices, was influenced by “the tone from the top” and some partners were not good role models for balancing life inside and outside of work.

Amanda - it depends on the attitude of the male [partner]

Rosie commended the practices of her boss and believed that an environment of a mutual trust and high achievement resulted from his attitude towards family demands.

Rosie - I guess I had shown that I had said I would take three months off each time [on maternity leave] and I had done that and come back to work so I guess he trusted me...the organization does recognize 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

Another source of slow change was the small amount of experimentation with part-time partnerships, both by “brave” men and women. Although Emma (one of the younger Group
A CA (A CAs) had observed them in operation in the United Kingdom and thought that they were “manageable”, the concept was not being embraced with any speed in New Zealand. Two HR managers compared this to the sluggish change occurring in the private sphere with respect to males’ engagement in household and family tasks, and commented that part-time male employees who participated in family/home activities were as important for the organizational cultural change as the women who reached partnership level.

Glenn - People who do it will be the ones who actually create the opportunity and change the perceptions and you make people suddenly realize, gee ...the world didn’t end... it is going to happen over time...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... she did push for that...prior to that there wouldn’t have been any way you could stay in the organization [and] be a part time partner.... it was probably very difficult for her to negotiate her way through it with the powers that be at the time...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.

A third area of political change is perhaps a relatively recent one. Women’s self-employment, employment earnings and life expectancy have all been increasing and consequently women are an emerging client base. Therefore the provision of key female accounting staff to work with these clients may make good business sense. However this was only mentioned by one Group A interviewee who was employed as a financial advisor.

Sandra- there are hardly any women in the field... saw that as an advantage [to talk to other women about their business] ...there are a lot of widows out there if you look at life expectancy.

Overall the strongest political factors were those of the power accorded to the increasing numbers of women in accountancy, and the changing attitudes of those in power (men and women). The second factor is now considered.

(2) Functional Influences on Deinstitutionalization

Functional pressures for deinstitutionalization arose because organizational members changed their views on the usefulness of employing women in the organization. Factors influencing this attitude change mentioned by the interviewees were the scarcity of qualified staff, the competence of female CAs as recognized by employers and clients and the usefulness of part-time employees to staff the seasonality of business.

The scarcity of mid-level staff and the power that this affords to the increasing numbers of female CAs was discussed in the previous section. Because the job market for accountants (particularly those with CA qualifications and mid-level experience) is tight, accountants of both gender are in high demand. Obviously this would be differentiated if one gender was perceived to be less competent than the other but that does not seem to be the case. General comments from the Group A interviewees were that female CAs had better skills, or that male and female CAs had different skills but that they were both important.

Murray- a lot of the women have got better skills than the males now...they are able to focus on things better than the males and are not as easily distracted as males can be.
Nigel- there are different skills that women are obviously better at like organizational skills...also with the amount of detail although that is not always the case...on the other hand you get some blokes who are very good at the technical side and some of the women aren’t...that’s very much a generalization and there are very much exceptions to that and the differences I think are getting less and less.

Sandra - men [are] sometimes more comfortable talking with a woman about that sort of stuff coz it’s less threatening, they can come in and plead ignorance and not worry about their egos being dented

However not all clients have changed their perception of the utility of female CAs. Disbelief of females’ worth as CAs was still observed with small town/rural clients, tradespeople and some cultural groups.

Bryn - In the smaller practices there is probably more difficulty in getting past the recognition by the clients that she is as good as he

Anita- some clients walk in and you can see them sitting there and thinking oh yea, what does she know, especially the more trades type people... he wanted to have monthly work done ...new business and it was growing really fast and he said but I don’t want a woman. He was a Greek guy

In general however, most male and female Group A interviewees did not mention any current gender bias from clients. Agreement also came from the Group B accountants with provisional CA qualifications, who perceived clients treated the male and female staff members as equally competent. However the slightly older Group B CAs who have had more client contact, mentioned that some older male clients assumed that the females on accounting teams were of lower status than the males or were even the secretary, and sometimes ignored their questions.

Many family-orientated female CAs will work part-time, at least for a period of their working lives. Part-time work has become an increasingly accepted feature of the New Zealand workplace, but this was not always the situation. In the early years of part-time work, it was very dependent on the attitudes of the manager 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 and who not to apply [to]

However some employers have realized that an experienced part-time employee can be a useful resource, especially in the management of workload.

Ross - you can’t obviously get by on part time staff but ...it can be convenient to have people part time because some of our work over the last 10 to 12 years, since GST was introduced, the work load tends to spread out a bit more- prior to that it was peaks and troughs and there still is some peaks so it doesn’t cause a problem really having people part time

Even though part-time work could be both beneficial to the employers, and to the employees in terms of managing their families, long periods of part-time work were usually detrimental to career progression as they do not concur with organizational ideals of commitment.
(Whiting, 2006). Current male CA partners were less receptive to the idea of a part-time partner, maybe because it was contrary to the male career model that they had followed to achieve their own partnership, or functionally they had difficulty in believing that a part-time partner could be as effective as a full-time partner.

**Dougal** - the partners are often in working on the weekend, maybe all day Sunday... they don’t spend a lot of time on the golf course, they just tend to work

**Bryce** - No, you couldn’t [do my senior job part-time or share it]... I think the other manager would find it frustrating... it is always a pain when she is not there

**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.

Nevertheless, a number of CAs were responsive to changes in organizational structures and thought that part-time senior staff was a possibility if the person had excellent skills that were desirable to maintain and had a good team working under him/her. Glenn’s earlier comments suggested that once a part-time senior position has been demonstrated to work, then the senior staff changed their perceptions about the utility of such an arrangement.

**Debbie** - you can manage staff on a part time basis, you just have to involve your staff a lot more... if you had the right mix of people you could job share the job... you can make most arrangements work, you have just got to sit down and think about it. I mean I disappear generally at 2.30 every day. What happens if there is a crisis at 4.30? Well most of the time I don’t even hear about it till the next day ’cause they fix it.

3) **Social Influences on Deinstitutionalization**

Social influences were observed and the results tend to confirm DiMaggio & Powell (1983) and Oliver (1992)’s assertion that government legislation and societal forces are some of the most important antecedents to deinstitutionalization. New Zealand’s Human Rights Act 1993 forbids discrimination on the grounds of gender in all aspects of employment, including recruitment, selection, remuneration, training, promotion, transfers, retirement and termination. Over the last twenty years there have been huge changes in all these areas, with movement towards formalization of practices and elimination of overt gender-biased practices. Evidence will be presented in terms of recruitment, mentoring, progression and sexual harassment.

Examples of gender bias against women in selection interviews and starting salaries was reasonably common twenty years ago, but many women commented that legislation has stopped that behaviour now. Firstly there were examples of not securing an interview, or a job, because the applicant was female.

**Helen** - I did try to go into industry and again, I did have someone say to me I won’t appoint you because we don’t want a woman

**Arthur** - they [family business] were very traditional people and no, they didn’t appoint women.
Being part of the “old school tie brigade” (usually boys’ schools) also helped males (and not females) to get an interview.

Arthur - it was an old school thing, it was quite clear that I didn’t have to work hard at it, by being an old boy of the school I could have got jobs with certain accounting firms because the partners were old boys of the school I went to.

However, not all of this networking went against women. Many women also provided examples of securing an interview, but mainly because of a male family member’s connection

Helen - my father had a friend who was a partner in G’s... so dad said to him I was looking for work so this friend got me a job at G’s

Recruitment interviews were prime occasions for gender biased questions to women, particularly with respect to childbearing.

Kim - they said to me, now when are you going to have babies?... I was young and naive you know about 20...and I remember saying to one of them, are you going to ask the guys this question?... I was quite offended

Hetal - I can actually remember jobs where I went for interviews... the questions,...are you intending to get married and have children and what would you do if you do have children?... these days you wouldn’t dare ask such questions but they were just standard I think.

If women did secure an accounting position, then childbearing insinuations sometimes persisted in the workplace.

Nicola - when C offered me the job, the first thing he said to me was ‘well, if you take the job... I presume you are not going to rush off and have a baby’ and I was 28 and I was absolutely horrified that he would even have said that... that was in 1988 and I had hoped that people had moved on from that.

The HR managers stated that annual recruitment drives and selection processes for graduates are now very structured and formalized and selection is based on the qualities of “the person”, and not on gender. The Group B interviewees confirmed that none of them had been asked about marital status, impending marital status, number of children or intended number of children, parental leave or childcare arrangements in any of their interviews, however they recognized the potential for more subtle discrimination based on assumptions. One young female CA said that she is not intending to have children for some time and does try to introduce that information indirectly into interviews in case the interviewer is assuming the probability is otherwise. Many of the Group A CAs also believed that some less overt discrimination in interviews still exists.

Cilla - I didn’t get an interview and when I asked why, she said I didn’t fit the person specifications. And I said are you looking for someone older and she said well I can’t say that, and I said, and a male and she said I can’t say that either, so I mean it still goes on

Ross - we have got no bent over employing males over females. We would employ the best person for the job, but I don’t believe that everyone is like that.
Salary discrimination against women was apparent twenty years ago, particularly in public practice.

**Isobel** - when I went through the first few years of university...[another woman] got a prize for accounting in more than one year. Very quiet, very hard working, very capable and she got offered a job when she qualified because she was the best applicant, but they offered her a lower salary because she was a woman

**Margaret** - I went to work for PQ and I had my Masters and I had been there for a year, a young man was being brought on at the same salary I had and I thought I should be getting a hell of a lot more pay here and I went to talk to AB to give me advice and then when I got this advice [I thought] let’s start looking around [for another job]

**Yvonne** - everybody else [males] was doing papers at Polytech… unknown to me, they were on the same [salary] as me even though I had finished and every time they passed a paper they got a pay rise so I would be going out to the audit job and I was the senior in the 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.

Yvonne’s situation is a good example of queuing theory in operation (Williams, 1995), as the firms’ partners appeared to believe that male employees would be supporting their families and therefore requiring more money than females.

Although Whiting & Wright (2001) found evidence of gender salary differentials overall in accounting in New Zealand in 1998, they observed “a move towards remuneration equality between the genders at the lower organisational levels” (p.210) since earlier in the decade. In the current interviews the provisional CAs within Group B believed that there was no salary gender discrimination at all at their level. However the slightly older and more qualified Group B members had some slight suspicions that more subtle forms of pay inequity (e.g. related to who gets the promotion and subsequent salary increase) may still occur. They gave examples of higher pay to a male who was undertaking what they perceived to be equivalent work to the females, and another example where the male received the team co-ordinator role (and subsequent pay increase) even though the women in the team were perceived to be just as capable.

Promotion is an area where discrimination in opportunity and performance assessment could lead to salary differentials. The HR Managers stated that current practice was that progression was based on merit or performance. One firm had a practice of identifying “stars” early on in their careers and these stars often got the good assignments. However, most graduates had the opportunity to volunteer for projects. The other firm provided mentoring/counselling partners/managers to all staff and recommended that the employees “positioned” themselves and demonstrated that they were “hungry” for promotion by volunteering for jobs that brought them to the attention of the “right” people. Theoretically there is no gender bias in these practices, but the Group A interviewees thought that gender inequality could depend on the manager/partner in charge.

**Gina** - my new manager ...had this huge downer on women, there was a place for us and it was certainly not up there and we were to do basically all the menial
tasks... They tend to be male chauvinists who are in their 20s and 30s who are never going to change because that’s just the way... they are brought up...then [there are] the 45s to 60s beyond who just can’t be bothered changing. They want to keep everything the same. They are slowly dying out ’cause they can’t survive in today’s business world ...with those attitudes

Lesley- I think it varies... we have got some good males and a couple that aren’t that good

However, twenty years ago, there were plenty of overt gender discriminatory practices with regard to job opportunities and progression.

Belle- at TUV I wasn’t allowed to do any audit ...because the one partner in charge did not believe in females going out to offices

Kathryn – [my firm was] the second CA [firm] in New Zealand who had an in house computing system... in the building next door ...and I looked out my window one day and I saw all the guys over there getting a tour around the computer and they had left me out ... the interesting thing was that I was the most computer OK person in the firm and I was the one who ended up doing ...a good part of their computing work... when they came back or the next time I was talking about it I said when am I going to get my tour around the computer destination? And he just said oh... yes. I did [get one]

Assumptions about women’s child-rearing activities and time-out of the profession, also added another layer of gender discriminating practices (Whiting, 2006).

Kathryn- I can remember A ...saying you are not going to be having any babies shortly are you?... 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

Ray- the production manager...[said that women employees are] going to get pregnant... you can’t rely on women, they don’t last ...he won’t let them advance because he can’t rely on them

Some Group A interviewees felt that discrimination against women in accountancy had disappeared, except when it came to the higher level positions, where the older men reigned.

Arthur - 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... they [the older directorate group] might be a bit reluctant ...they might not want to consult her as much on financial [matters]

Ross - I know the partners who work there, their attitude to such things is that there was no way she was ever going to have an opportunity to become a partner...They wouldn’t let her in because she was a female

Cilla - they made it very clear they wanted an older male to fill his job... I never applied for the position... I quite clearly remember a conversation he[the Chief Executive] had with somebody else talking about what kind of applicant they were looking for, and he said an older bloke
Countering these claims, the HR Managers in the Big Four firms said that both firms offered a senior training course focussed on the last progression hurdle to partner. One firm had a Leadership Development Program, and all senior managers took part in this course. This was used to help identify potential leaders and to remedy participants’ weaknesses. Alternatively, the other firm identified senior employees (male and female) with leadership potential to take part in a Partnership Admission Program. Mentoring was offered to all these candidates.

**Glenn** - what happened to me coming into the partnership...there was no mentoring... very unofficial...[was] not a formalized process as it is now...we identify...people coming through as managers and senior managers...the mentoring process is much more diligent and comprehensive...I act as mentor for a number of senior managers but I also engage external coaches... who ...give them career advice and counselling advice

Some interviewees thought the accountancy profession was very low on gender discrimination in comparison to other professions such as law.

**Lesley** - I think there is ...very little sexism here... we had a woman who was a senior tax manager here, she left us and went to work for a law firm of a large organization, she only lasted about six months and came back and one of the things that got to her was the sexism... it is very much the old boys network in law

In some corporations and public sector organizations the policies had in fact reversed the gender-biased practices. Affirmative action meant that some workplaces discriminated in favour of women and ethnic minorities.

**Ray** - in their annual report, they have got a very interesting statistic, they have got a number of jobs advertised and a number of jobs filled by men, women, Maori, European and other, and there is a very obvious sway towards women and towards ethnic minorities

**Travis** – [International company] have a policy now of promoting [women]. They have set a goal so that women can be leaders so they have basically legislated that...by a certain date there will be x number of senior women

The final area of legislative change related to sexual harassment. Sexual harassment of younger women did occur around twenty years ago in accountancy workplaces (e.g. Heather, Margaret, Kim and Hine). Women have recognized the positive effect in the workplace of legislation that has made such behaviour illegal.

**Kim** - I remember a lot of negative things like ...my boss... would sit on [the arms of] my chair and I would always feel he was looking at my [breasts]

**Margaret** - I put up with quite a few things in my first year or so... [then I decided] I don’t like this and I am not putting up with it and he said what? I said this power play of yours touching my bottom when I go down the stairs ...he said well you shouldn’t have such a large bum ... people can’t do that sort of thing now

The Group A female CAs did not mention this as a current problem, but that could be because it only happens to younger female CAs. The subsequent interviews with Group B accountants revealed that there were no examples of physical sexual harassment but some instances of annoying male behaviour, such as sexist jokes, a secret “hottest woman at work” poll, and secretive “boys nights” out. Most of the women found this mildly annoying but only
a minor point in an otherwise congenial male-female workplace atmosphere. One potentially damaging example was given of a rejected amorous advance from a senior colleague (outside work hours) resulting in a bad work review for the young woman involved. However, a word to her manager about the circumstances resulted in corrective action with the review being favourably revised.

As well as legislation, the changing nature of society appears to have contributed to the deinstitutionalization of gender-biased practices in firms. Already mentioned were the increasing levels of education and subsequent entry of women into the accounting profession. The rapid increase in female numbers has impacted on the culture in the firm and the power of women’s voice. Women’s increasing ability to earn higher salaries coupled with men’s slowly increasing involvement in family and household work means that for some couples at least the traditional roles of men and women are being renegotiated to enable participation of men and women in both paid and unpaid work (Whiting, 2006).

Anita - he [husband] cooks tea, we both help with homework, read stories to the kids

Geoff - I iron all my own shirts, when I get home I bath the kids, give them the bottle, well L, put them to bed, read them a story, change their nappies even

Mark - she [my wife] is very capable, more capable than I am... if she can earn more than I am I would be quite happy to stay at home...we don’t want our kids coming home and there being no one there whether it be me or her it doesn’t matter as long as one of us is.

Dougal - women do find balance and see a wider view of life... this is a better approach. ...men are more single minded.

Family structures have become more diverse and the male breadwinner/female carer structure upon which the male linear career model is dependent, is becoming less and less common (McPherson, 2005). Some female accountants are family breadwinners (e.g. Maryanne, Lucy, Vivienne) and some are partners in dual career marriages (e.g. Helen, Rosie, Amanda). Contrast the statements by Arthur and Annette (older Group A interviewees) with that of Maryanne and Rosie.

Arthur- [when] we had our first child ...she [wife] stopped working and she hasn’t really worked full time since... she was quite family orientated and was quite happy to be a house wife. I was actually the career person in the family and yea, it was just one of those things.

Annette - It was probably because it was the norm, it was never expected I go back to work, no, it wasn’t even on the agenda.

Maryanne- Now my husband works part time so he is there for T [son]

Rosie - 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

These changes in attitudes and behaviours are slowly changing the cultures of some accountancy workplaces. Some men as well as women are pursuing work/life balance and
flexibility in their working hours. Unfortunately these desires conflict with the traditional one-dimensional commitment required by large public practice firms and corporates to achieve high level positions and a number of older (male) partners bemoaned the fact that it is getting increasingly hard to find people to do “the hard yards” for partnership.

*Murray* -- I think younger people today have got different goals... the ones that have joined up probably in the last four or five years don’t have an aspiration to be a partner... They don’t believe it is worth it

The HR Managers also commented that graduates in recent years were far more confident and assertive in the selection process than their predecessors. In selection interviews, they asked questions about working hours and were looking for work-life balance.

Some accountancy organizations were responding to the changes in workplace gender composition and desires for work/life balance. As described previously, a few individuals have managed to secure part-time partnerships in Big Four public practice firms.

*Annette*- It is starting to happen... woman... with the three children, whose husband is also a partner... he is a senior partner... only 36 [years old]... he was reducing his days of work to four a week, I mean that was just unheard of for an up and coming young man to do that but he decided he wanted a day a week with the children. She was going to up her days to three days and he was going to bring his down to four. So they are quite an interesting couple... because they are really leading the model.

Three of the group A female interviewees (Debbie, Annette and Yvonne) had reached high levels in their organizations whilst working part-time. Interestingly, these women all worked in organizations that could be considered to be more flexible and family friendly and less focussed on the male linear career model. Debbie worked in the public sector, Annette ran her own business, and Yvonne worked in a family run firm where she had a lot of freedom in choosing which work she wished to undertake.

*Yvonne*- I quite like the way things have worked out. I come and go when I want, no-one tells me... you have to be here at this time or that time and when someone comes and says can you do this audit? ...I have a say in whether I want to do it or not.

**DISCUSSION**

The individual interviews from the “experienced” CAs provided evidence of gender-biased practices existing in accountancy workplaces twenty years ago. These practices were detrimental to female accountants and related to lack of entry to the profession, salary differentials both on entry to and during the period of employment, reduced assignment and promotional opportunities, and sexual harassment. However the comments of these interviewees, plus those from the HR Managers and the younger accountants, suggested that a process of deinstitutionalization (Oliver, 1992) had taken place and that most of these practices were no longer accepted nor evident in firms.

The strongest pressures for accountancy organizational change appeared to come from **social and legislative factors**. These have acted in tandem although one may precede the other. Of major importance has been the successful participation of women in tertiary education, which technically opened entry for women to the accountancy profession (Ministry of Social
Development, 2004). Other societal changes such as reduced numbers of children, provision of childcare services and automatic household devices have allowed women some freedom from domestic work and increased their ability to continuing participating in paid work once they were mothers. However, the old boys’ network and statistical discrimination still hampered entry for women into the accountancy profession. The Human Rights Act 1993, which made any discrimination in employment practices on the basis of gender, marital and family status illegal, heralded great changes for the employment of female accountants. No longer was it legal to interview on the basis of gender, ask women questions about future family plans or pay women less. Sexual harassment in the workplace was outlawed. Many female interviewees mentioned and appreciated these changes.

Numbers of women in the profession rapidly increased and that increase in numbers stimulated political pressure for change. If women were dissatisfied with working conditions and availability of opportunities, they had greater numbers to complain or lobby for change, or they could just leave the organization. High turnover has financial and intangible (loss of organizational knowledge) costs for a firm (Izzo & Withers, 2001) and was to be avoided. The pool of potential replacements has also been increasingly feminised and so employers cannot restrict themselves to employing men. However firms have also come to recognise that women are capable accountants (functional pressure). The interview evidence suggested that employers perceived women to be organised, focussed, demonstrating attention to detail and communicating well with clients, both male and female. In addition, many of them were willing to work part-time and could therefore be used effectively in workload planning.

Other social pressures have supported the process of deinstitutionalization (entropy pressures) in the last ten years. The increased focus, and political support from some of those in power, on work/life balance and flexibility in the workplace, the increasing occurrence of dual career marriages and female breadwinners, and men’s slowly increasing participation in household work (New Zealand Press Association, 2003b), have contributed to changes in the workplace culture that twenty years ago was firmly rooted in the male linear career model.

However the interviewees’ comments gave hints of more subtle gender-biased practices that have not been deinstitutionalized. The inequality in male and female salaries (Whiting & Wright, 2001) is largely influenced by the poor numbers of women in positions of seniority (Macfie, 2002) and one must ask the question of why this situation exists. Undoubtedly there is a transition period when the new influx of women is progressing up the workplace hierarchy, but there are suggestions of other impediments to change (inertial pressures). The paucity of women in senior positions of power and the dominance of men in powerful positions who commit to the male linear career model, act to keep the culture unchanged at senior levels. Assumptions are made about women, child-rearing and employment participation. It appears that at senior levels, the organization has not changed its view of the ideal employee (Le Feuvre, 1999) and so discrimination for those positions is subtle. Examples of workplace cultural change (Lewis & Cooper, 2005) offering part-time partnership (Luscombe, 1994) and other comparative part-time senior positions were found to be rare.

Gender-biased practices in accountancy organizations may only be eliminated when a workplace culture that values and integrates work and personal life for individuals is adopted. Achieving such a culture would involve a major cultural change in many New Zealand
organisations (Crompton, 1999) and could probably only be achieved by promoting a dual agenda (Rapoport, Bailyn, Fletcher & Pruitt, 2002). That is, organizations could work towards work/life balance for individuals in the firm (social pressure) as well as improving workplace performance (Lewis & Cooper, 2005). Essential to the process would be political support from the top levels (Lewis & Cooper, 2005). Focusing on the organizations’ performance would incorporate attention to the functional utility of employing women and men who place importance on maintaining a work/life balance, the costs of turnover and the scarcity of Chartered Accountants in New Zealand. If family-involved persons are not provided with conditions to enable their progression in accountancy organizations, then the New Zealand accountancy 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.

As the main changes required to complete the process of deinstitutionalization of gender-biased practices involve workplace culture in the senior levels, further research could focus on this level. Of prime interest would be observation of promotion and partnership decision-making meetings, or empirical studies of the costs of senior level job turnover. The small sample sizes of the HR Manager and young accountant group [Group B] of interviewees also provide impetus for some additional interviews with larger samples in order to focus on current practices.
## APPENDIX

### Appendix 1 Descriptive Data for the “Experienced” Chartered Accountants [Group A]

<table>
<thead>
<tr>
<th>Pseudonym</th>
<th>Age (years)</th>
<th>Number of Children</th>
<th>Current Employment (fulltime unless specified otherwise)</th>
<th>Ever Worked in Public Practice Firm?</th>
<th>Year of CA Qualification (ranges only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alice</td>
<td>48</td>
<td>2</td>
<td>Senior lecturer, university</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Amanda</td>
<td>46</td>
<td>3</td>
<td>Partner, Big Four firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Amie</td>
<td>35</td>
<td>3</td>
<td>Part-time accountant, charity</td>
<td>No</td>
<td>1987-93</td>
</tr>
<tr>
<td>Anita</td>
<td>38</td>
<td>3</td>
<td>Senior manager and accountant, medium public practice firm</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Annette</td>
<td>51</td>
<td>2</td>
<td>Owner of small recruitment firm, part-time</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Arthur</td>
<td>53</td>
<td>2</td>
<td>Company Secretary, industry</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Belle</td>
<td>54</td>
<td>2</td>
<td>Senior accountant, medium public practice firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Bernice</td>
<td>39</td>
<td>3</td>
<td>Part-time self-employed accountant</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Bingrong</td>
<td>50</td>
<td>3</td>
<td>Part-time accountant, medium public practice firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Bob</td>
<td>54</td>
<td>2</td>
<td>General Manager, public sector</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Bryce</td>
<td>55</td>
<td>5</td>
<td>Finance Director, industry</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Bryn</td>
<td>48</td>
<td>4</td>
<td>Partner, small public practice firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Carolyn</td>
<td>39</td>
<td>0</td>
<td>Finance Manager, large corporate</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Cilla</td>
<td>35</td>
<td>0</td>
<td>Senior advisor, public sector</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Colin</td>
<td>44</td>
<td>3</td>
<td>Financial controller, medium industrial firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>David</td>
<td>38</td>
<td>2</td>
<td>Senior manager, large corporate</td>
<td>No</td>
<td>1987-93</td>
</tr>
<tr>
<td>Debbie</td>
<td>45</td>
<td>1</td>
<td>Part-time manager, public sector</td>
<td>No</td>
<td>1980-86</td>
</tr>
<tr>
<td>Dougal</td>
<td>43</td>
<td>3</td>
<td>Senior Manager, Big Four firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Eddie</td>
<td>43</td>
<td>0</td>
<td>Executive Manager, local government</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Emma</td>
<td>32</td>
<td>0</td>
<td>Senior Manager, Big Four firm</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Gaylene</td>
<td>47</td>
<td>0</td>
<td>Manager, medium public practice firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Geoff</td>
<td>35</td>
<td>2</td>
<td>Partner, medium size public practice firm</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Gina</td>
<td>35</td>
<td>1</td>
<td>Senior analyst, public sector</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Glenn</td>
<td>44</td>
<td>4</td>
<td>Partner, Big Four firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Hamish</td>
<td>38</td>
<td>3</td>
<td>Manager, Big Four firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Hazel</td>
<td>53</td>
<td>2</td>
<td>Office Manager, medium public practice firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Heather</td>
<td>37</td>
<td>3</td>
<td>Part-time, practice manager</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Helen</td>
<td>48</td>
<td>3</td>
<td>Senior lecturer, university</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Henry</td>
<td>over 50?</td>
<td>6</td>
<td>CEO, large service organization</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Hetal</td>
<td>48</td>
<td>1</td>
<td>Senior advisor, local government</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Hine</td>
<td>46</td>
<td>2</td>
<td>Self-employed consultant</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Isobel</td>
<td>50</td>
<td>2</td>
<td>Senior CA, small public practice firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Jarod</td>
<td>34</td>
<td>0</td>
<td>Finance manager, industry</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Jennifer</td>
<td>59</td>
<td>2</td>
<td>Principal analyst, public sector</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>June</td>
<td>47</td>
<td>2</td>
<td>Partner, small public practice firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Kathryn</td>
<td>48</td>
<td>3</td>
<td>Part-time accountant, small-medium public practice firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Name</td>
<td>Age</td>
<td>Position</td>
<td>Employer Type</td>
<td>Status</td>
<td>Years</td>
</tr>
<tr>
<td>--------</td>
<td>-----</td>
<td>-----------------------------------------</td>
<td>------------------------</td>
<td>----------</td>
<td>----------</td>
</tr>
<tr>
<td>Keith</td>
<td>46</td>
<td>Finance Manager, Sports organization</td>
<td>Public sector</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Ken</td>
<td>43</td>
<td>Top level position, public sector</td>
<td>Public sector</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Kim</td>
<td>46</td>
<td>Senior manager, local government</td>
<td>Public sector</td>
<td>No</td>
<td>1980-86</td>
</tr>
<tr>
<td>Leanne</td>
<td>37</td>
<td>Business analyst</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Lesley</td>
<td>50</td>
<td>Principal, Big Four firm</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Lorraine</td>
<td>48</td>
<td>Manager, medium industrial firm</td>
<td>Public sector</td>
<td>No</td>
<td>1973-79</td>
</tr>
<tr>
<td>Lucy</td>
<td>46</td>
<td>Financial Controller, medium-large</td>
<td>Industrial firm</td>
<td>No</td>
<td>1973-79</td>
</tr>
<tr>
<td>Lynne</td>
<td>42</td>
<td>Financial advisor, public sector</td>
<td>Public sector</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Margaret</td>
<td>59</td>
<td>Senior investigator, public sector</td>
<td>Public sector</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Mark</td>
<td>37</td>
<td>Partner, small public practice firm</td>
<td>Public sector</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Maryanne</td>
<td>41</td>
<td>Director, Big Four firm</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Mike</td>
<td>51</td>
<td>Part-time consultant, medium public</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Murray</td>
<td>48</td>
<td>Partner, Big Four firm</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Nathan</td>
<td>37</td>
<td>Systems accountant, public sector</td>
<td>Public sector</td>
<td>No</td>
<td>1987-93</td>
</tr>
<tr>
<td>Nicola</td>
<td>41</td>
<td>Secondary school teacher, HOD</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Nigel</td>
<td>49</td>
<td>Senior Manager, Big Four firm</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Paul</td>
<td>48</td>
<td>Senior manager, public sector</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Ray</td>
<td>45</td>
<td>Part-time, business services accountant</td>
<td>Public sector</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Robyn</td>
<td>45</td>
<td>Senior manager, medium service firm</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Rosie</td>
<td>40</td>
<td>Financial accountant, industry</td>
<td>Industry</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Ross</td>
<td>50</td>
<td>Partner, small public practice firm</td>
<td>Public sector</td>
<td>Yes</td>
<td>1973-79</td>
</tr>
<tr>
<td>Sandra</td>
<td>47</td>
<td>Self-employed financial planner</td>
<td>Public sector</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Sheila</td>
<td>45</td>
<td>Part-time, polytechnic tutor</td>
<td>Public sector</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Shirley</td>
<td>43</td>
<td>Senior manager, large industrial firm</td>
<td>Industry</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Simon</td>
<td>33</td>
<td>Associate Director, Big Four firm</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Stuart</td>
<td>41</td>
<td>Senior position, public sector</td>
<td>Public sector</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Tony</td>
<td>43</td>
<td>Advisor, local government</td>
<td>Public sector</td>
<td>No</td>
<td>1980-86</td>
</tr>
<tr>
<td>Tracey</td>
<td>40</td>
<td>Part-time accountant, industry</td>
<td>Public sector</td>
<td>Yes</td>
<td>1987-93</td>
</tr>
<tr>
<td>Travis</td>
<td>39</td>
<td>Head of Finance, large global</td>
<td>Industry</td>
<td>No</td>
<td>1987-93</td>
</tr>
<tr>
<td>Veeni</td>
<td>39</td>
<td>Part-time manager, small service firm</td>
<td>Industry</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Victoria</td>
<td>42</td>
<td>Director, large companies</td>
<td>Large companies</td>
<td>No</td>
<td>1980-86</td>
</tr>
<tr>
<td>Vivienne</td>
<td>44</td>
<td>General Manager, Charity/service firm</td>
<td>Big Four firm</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
<tr>
<td>Yvonne</td>
<td>41</td>
<td>Part-time principal, medium public</td>
<td>Public sector</td>
<td>Yes</td>
<td>1980-86</td>
</tr>
</tbody>
</table>
BIBLIOGRAPHY


New Zealand Press Association (2003a, 8 December) “Bias sees many women on own”, Otago Daily Times, p. 32.
## TABLES AND FIGURES

### Table 1 Composition of the Three Interviewee Groups

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Year Interviewed</strong></td>
<td>2002</td>
<td>2002</td>
<td>2006</td>
</tr>
<tr>
<td><strong>Geographical Location of Interviewees</strong></td>
<td>9 New Zealand locations ranging from small towns to medium and large cities</td>
<td>2 large New Zealand cities</td>
<td>2 large New Zealand cities</td>
</tr>
<tr>
<td><strong>Composition</strong></td>
<td>69 (42 female and 27 male) CAs who qualified for membership of NZICA in years 1973-93. Two thirds started their careers in public practice firms. About 50% spent over half of their working lives there. Ten (14%) had never worked in public practice.</td>
<td>1 male- Big Four Firm X; 2 females – Big Four Firm Y</td>
<td>Group 1-5 females (1 CA, 4 provisional CA), all employed in Big Four firm; Group 2- 4 female CAs (75% previously worked in public practice, but none do currently)</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td>Range: 32-59 years Average: 44 years</td>
<td>Unknown (estimated late 20s and older)</td>
<td>Group 1- Range: 23-28 years Group 2- Range: 29-31</td>
</tr>
<tr>
<td><strong>Access</strong></td>
<td>Requests for interview sent to 1084 (600 male and 484 female) randomly selected NZICA members. 69 interviewees were selected from the 302 CAs who agreed to be interviewed (response rate = 28%). Selection provided a wide variety of contextual backgrounds with respect to years of Institute membership, geographical location, working hours, and type of employing organization. Bias to interviewing more full-time working women and some part-time working males.</td>
<td>Opportunistic. Request to 3 firms, whilst interviewer was in that city. One firm’s representative was unable to participate.</td>
<td>Opportunistic. Friends or current or previous work colleagues of the two interviewers</td>
</tr>
<tr>
<td><strong>Interview</strong></td>
<td>One hour long, tape-recorded, individual, semi-unstructured interview at a place selected by interviewee (commonly the workplace, but sometimes in their own homes)</td>
<td>One hour long, semi-structured interview at workplace. Firm Y interviewees interviewed together</td>
<td>One hour long, structured group interviews at a mutually-agreed venue. Notes taken, but not tape-recorded.</td>
</tr>
</tbody>
</table>
Figure 1 Generic Pressures for Change in Organizations (Ball, 2005; adapted from Oliver, 1992)

- Political Pressures
- Functional Pressures
- Social Pressures

Entropy Pressures

Erosion or discontinuance in institutional practices

Change

Inertial Pressures