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GENDER, FAMILY RESPONSIBILITIES
AND CAREER SUCCESS
IN THE NEW ZEALAND ACCOUNTANCY PROFESSION

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Doctor of Philosophy at the University of Otago, Dunedin,
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Abstract

This study contributes to an understanding of the causes, consequences and complexities of gender inequity in career success (high levels of status and salary) in the New Zealand accounting profession. Sixty-nine (twenty-seven male and forty-two female) experienced Chartered Accountants were interviewed about their career histories. A feminist, interpretative and qualitative approach was followed and NVIVO was used for analysis. The first significant contribution of the study was the identification of five work/family strategies based on levels of family and work involvement (Traditional Men, Traditional Women, Family Balancers, Stepping Stone Men and Work First Women).

Secondly, the level of family responsibilities explained career success much better than gender alone, although these two factors were commonly (but not always) directly related.

The third contribution was the revision of the three-pronged model previously offered by Whiting & Wright (2001) to explain gender inequities in salary and status in the New Zealand accounting profession. Because the original model was derived from quantitative data, using qualitative data to revise the model constituted a sequential mixed method (pragmatic) approach. In the revised model, gender centrality and the three explanatory categories (Attributes, Structure and Attitudes) were removed. Career success was enhanced by high career aspirations (related to perceptions of stress, managerial and responsibility requirements and remuneration), long working hours and availability to clients, hard work, high technical competence and skills (enhanced by overseas experience), networking (less attractive to women), self-confidence (enhanced by mentoring for the least self-confident), flexibility to relocate if required (decreased by family and lifestyle ties) and large size and growth of the employing organisation.
Most influential were career aspirations and a long hours/available work ethic. This demonstrated the pervasiveness of the male linear career model (derived from the *male breadwinner-female carer* family structure), that rewarded (in terms of progression) unilateral allegiance to the firm. Career aspirations, desire for responsibility, perceived ability to handle pressure, long hours, availability to clients, networking and possibly technical skills (if there were periods of extended leave) were all influenced by the Chartered Accountant's level of family responsibilities. Those with the least family responsibilities (childless, Traditional Men and Work First Women) demonstrated unswerving commitment to the firm and were equally the most successful career wise.

The impact of family responsibilities on career progression could be ameliorated by organisational cultural change. There were some indications of cultural change, being most prevalent in public sector and educational organisations. Enhancing conditions included a culture of flexibility and a concurrent atmosphere of trust, a less competitive work culture, absence of constant overtime demands and on-call work, encouraging top management who worked positively to retain and foster top performers over a longer period, and high level part-time positions supported by well-trained subordinate teams. To achieve these conditions provides an imminent challenge to organisations which employ Chartered Accountants, because the profession is increasing its proportion of females, has a younger generation more interested in work-life balance, and is losing many of its members overseas.
This thesis is dedicated to the memory of my mother

Isobel Iona Whiting
1928-2006

who always wanted a doctor in the family.
Thank you for your emphasis on education, but more importantly, your enduring love, support and pride in me.
Rest in peace.
Acknowledgements

There are a huge number of persons to thank for their assistance over the duration of this study. Firstly, there is my primary supervisor Professor Alan MacGregor, who has supported and guided me throughout this long process. Completion of this thesis is neatly timed to be my retirement present to him- I wish him well for the future! I also thank my first secondary supervisor Dr Ruth Schick, for exposing me to the gender and feminist literature. Particular thanks wing their way to the late Professor Mary Mallon, my other secondary supervisor. Her practical advice on the methodology, and her bright personality were always uplifting, and her passing in 2006 was a great loss to me and the academic community.

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Members of the Department of Accountancy and Business Law have also been a source of encouragement, advice and assistance. I would particularly like to thank Markus Milne, Carolyn Stringer, Gregory Liyanarchchi, Kate Wynn-Williams and Clare Gardner. As Virginia Wolff once said, “if a woman is to write, then she must have money and a room of her own” and I have been fortunate in that the Department has resourced me with those physical necessities! Also the financing from the University of Otago Fanny Evans Scholarship and NZICA PhD scholarship have been invaluable. NZICA also deserves thanks for providing access to their membership list for my sample selection. Two of my Honours students (Christine Wright and Olivia van Vugt) who have completed dissertations on gender issues in the accountancy profession have also provided me with enthusiasm and ideas.
Of course, the research would not exist without the unconditional help provided by the respondents and interviewees. I thank them most sincerely and feel privileged that they allowed a stranger a glimpse into both their public and private lives.

Lastly my family (Ron, Stella, Jack and Gene) deserves mention for their love and patience during the PhD period of my life. Certainly Gene knows no other! Although having a family has made this a longer process, on the other hand it added balance and joy to my life, as well as insight into my PhD topic! And of course, I owe my parents Isobel and Jim a huge vote of thanks for my early education and years of belief in me. I hope I did you proud.
Ethical Statement

No identifying names or features of the interviewees or other private persons are used in the thesis. All names of interviewees are pseudonyms.
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<td>BAS</td>
<td>Business Advisory Services</td>
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<td>CA</td>
<td>Chartered Accountant</td>
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<td>EEO</td>
<td>Equal Employment Opportunities</td>
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<td>FB</td>
<td>Family Balancer</td>
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<td>HR</td>
<td>Human Resource</td>
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<td>IASB</td>
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<td>ICANZ</td>
<td>Institute of Chartered Accountants of New Zealand (formerly NZSA, now NZICA)</td>
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<td>IFAC</td>
<td>International Federation of Accountants</td>
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<td>IT</td>
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Chapter One provides an introduction to the topics of gender, family responsibilities and career success in the accountancy profession in New Zealand. The purpose and importance of the research are established and the research questions to be investigated are stated. An overview of the remainder of the thesis is provided at the end of the chapter.

1.1 Background

The participation of men and women in paid employment has differed greatly throughout history, but in New Zealand the last forty years have seen wide ranging changes. Prior to this time, and excepting the period during World War II, women were far more likely to be primarily active in the home and domestic sphere ("the private sphere") whereas men were the breadwinners who engaged in paid work ("the public sphere"). Societal influences such as increasing education, consumerism and contraceptive availability, delay in marriages and declining size of families, plus movements such as feminism and legislative change have heralded a change in the once familiar family and working roles (Ministry of Social Development, 2004). Women now constitute 47% of fulltime workers and 72.1% of part-time workers in the New Zealand workforce (Ministry of Social Development, 2004).

The accountancy profession in New Zealand has not been unaffected by these changes. In the late 1950s, women constituted approximately two per cent of the profession's members (Graham, 1960). Now they constitute thirty four per cent of the membership and fifty per cent of the new recruits. This recent feminisation of the accounting profession is not unusual in developed countries and is also observed in other professions such as medicine and law.

However, the organisational status of men in women in the accountancy profession is still not equivalent. Two recent surveys of the New Zealand accounting profession undertaken in 1994 and 1998 (Neale, 1996; Whiting & Wright, 2001) demonstrated that female
accountants have not progressed to the same levels of seniority and remuneration in the profession as their equally qualified male counterparts. However, the latter study revealed some improvements in gender equity from the earlier study and also revealed that gender inequity is now concentrated in the senior management levels. With theoretical support from economics, sociology, anthropology and psychology, Whiting & Wright (2001) investigated seventeen explanatory factors for the gender differences in career status. Support was found for thirteen of the seventeen factors, and these thirteen factors were grouped into three interconnected categories of structure, attitudes and attributes. A holistic framework linking the categories to career status was proposed.

One attribute that showed a high level of interconnectedness with other attributes that impact on career status such as working hours and career aspirations, was responsibility for dependent children. This has traditionally been gender related (i.e females show a greater propensity to care for children). However, emerging family structure statistics (Ministry of Social Development, 2004) and research studies of male and female working parents (Barker & Monks, 1998; Kirchmeyer, 1998) suggest that there is now wider diversity in family approaches to caring for their children, and that involved parents, not just mothers, can be penalised in the career stakes.

Since the Whiting & Wright (2001) study, there has been an increasing emphasis on work-life integration (Lewis & Cooper, 2005) and family friendly initiatives in organisations (Frank & Lowe, 2003), an upgrading of the feminine (social-expressive) style of management (Larsen-Harris, 2002), noting of the differences in generational characteristics (Poindexter, 2003) and increasing concern about boys and young men underachieving in educational pursuits and work skills (Praat, 1999; Sommers, 2000; Collins, 2005). Along with the above-mentioned family structure changes, these all indicate a changing society and one where some of the earlier gender bias literature may be becoming outdated.

The following study investigates the causes and complexities of gender inequity in career status in the accounting profession in New Zealand. Earlier work by Whiting & Wright
(2001) took a positivist and quantitative approach, accepting the general categories of men and women, and treating them as unitary homogeneous categories. In doing so, it paid little attention to the ever-changing socially constructed dimension of gender, the dangers of essentialism, the variation in a person’s experiences in terms of ethnicity and class, and to the diversity that now abounds in male, female and family roles, and educational and work achievement by both men and women. Consequently, the holistic interdisciplinary framework (Figure 2.1) developed in Whiting & Wright (2001), is re-examined in this thesis using an interpretive and predominantly qualitative approach, concentrating on interviews with more experienced Chartered Accountants. In addition, utilising a sequential mixed method and “pragmatic” approach (Section 3.2), the analysis and discussion of the current results are informed by the results of the prior quantitative study, and are extended to examine the diversity in gender and family roles in both the private and public spheres of life. This research is feminist in its approach as it aims to improve the status of women in the accountancy profession but it also takes a gender analysis approach (Chapters Three).

1.2 Research Questions and Purpose of the Research

In this research, the main research question posed is:

1. Do accountants display a variety of differing combinations of work and family responsibilities, and how do these combinations impact on career status?

In order to answer the above question, a number of subsidiary research questions are posed:

2a. To what extent do interviews with experienced male and female accountants confirm the relationships proposed in Whiting & Wright’s (2001) holistic framework?

2b. What is the relative importance of the factors in the explanatory framework?

2c. How do factors in the framework interact?

2d. Are there other factors that may differ by gender and impact on career status that are not included in the explanatory framework?

In light of the responses to the above research questions, another important research question is asked:
3. Can the framework be revised to more appropriately reflect the relationship between gender, family responsibilities and career success for New Zealand Chartered Accountants?

The responses to the above questions will help to meet the **purposes of the research** detailed below:

1. To facilitate further thinking and reflection about the gendered relationships within professional accountancy workplaces (e.g. to sensitise those in the accountancy profession to the “genderedness” of thinking, feeling, valuing, and acting, and to material and social practices and structures within the profession (Kourany, Sterba, & Tong, 1992))

2. To provide a richer insight into and further develop the holistic framework proposed by Whiting & Wright (2001), by using qualitative research methods

3. To investigate the interconnectedness of gender and work/family roles, the diversity of those roles and their relationship to career success

4. To add to the limited New Zealand literature in this area

5. To recommend changes that could be made in organisations in which Chartered Accountants work, in order to address gender inequality and to enhance work conditions and the work/life integration for both men and women. Pathways carved by career-successful women may point to changes that can be made in the accountancy profession and organisations to allow success for current and future female New Zealand accountants. This may also indirectly lead to a more gender-neutral profession in which male accountants also can reach their potential in both their public and private lives.

### 1.3 Importance of the Research

Research into gender inequity in the accountancy profession is important because of:

1. **Injustice.** Accountancy is a potentially powerful profession and is becoming increasingly feminised (Roberts & Coutts, 1992). Why shouldn’t participating

---

1 It has the highest membership of any profession in New Zealand (Mackenzie, 2000; Williams, 2000), remuneration packages are attractive (Mackenzie, 2000; New Zealand Press Association, 2001a), is accompanied by privileged societal position and is a strong agent of social change.
women be entitled to a more equitable distribution of resources, sharing of power and decision-making responsibilities?

2. **Profitable Management.** Individual women may bring different strengths and attributes. Are these valuable resources leaving because of an inhospitable environment (Hooks & Cheramy, 1994)? Is the profession and society missing out on the benefits of having women in these higher positions? If women are not currently receiving experience and opportunities, will this (increasingly feminised) profession be increasingly bereft of experienced senior staff as the men retire?

3. **The Status of the Profession.** If increasing feminisation of the accountancy workforce is accompanied by prejudices and perceptions of female inferiority, then the profession could be re-defined as ‘women’s work’ and consequently overall status, pay and autonomy may diminish (Roberts & Coutts, 1992; Flynn, Leeth, & Levy, 1996).

4. **Stress and Balanced Lifestyles.** Are the demands of the profession and modern life placing increased stress on both male and female accountants (Scheuermann, Finch, Lecky, & Scheuermann, 1998; Cooper, Dewe, & O'Driscoll, 2001; Nevill, 2001; Lewis & Cooper, 2005) as the interface between work and home becomes more blurred?

5. **Theory Development.** Do the changing roles and lifestyles of men and women indicate that the theory concerning gender and workplace segregation needs revision?

---

2 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). Recent promotions can have a positive effect on decreasing voluntary job turnover (Lyness & Judiesch, 2001).

3 Trudie McNaughton, New Zealand EEO Trust’s Executive Director reports “The business benefits of helping staff achieve a balance in their lives were clearly demonstrated...Improved staff recruitment and retention...reduced absenteeism, improved productivity and better ability to meet the needs of a diverse customer base” (PricewaterhouseCoopers, 2001). Also, 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). See also Mooney, Jensen, Reid and Adams (2002), Powell (2003), Walsh (2004a) and Von Bergen, Soper and Parnell (2005).
6. **Application to Other Forms of Diversity.** As New Zealand becomes a more diverse society, can the lessons learned on managing gender diversity be usefully extrapolated to initiatives for managing other forms of diversity (Levin & Mattis, 2006)?

Answers to these questions may make the accountancy a better profession in which to work, and also be more effective and profitable at offering its services.

### 1.4 Overview of the Thesis

Chapter Two provides a detailed discussion of the New Zealand and overseas literature pertaining to workplace involvement and segregation of women in general, and female accountants in particular. Specific attention is paid to the holistic explanatory framework previously developed in the New Zealand study by Whiting & Wright (2001). Chapter Three states the research questions, discusses the methodology employed and explains the conceptual framework that was adopted. Chapter Four is concerned with the procedures followed in the field work and data analysis. The results are presented in Chapter Five. A revised model is developed in Chapter Six. Discussion and conclusions are also drawn in this chapter, followed by an outline of the limitations of the study. Finally, avenues for future research are suggested.

---

4 A switch to writing in the first person takes place at this point. This literary style is common in interpretative qualitative studies, as it recognises the value-laden influence of researchers in the research process.
2. Literature Review

This chapter initially provides some background information on gender, family work/family structures, and the feminist movement. It then moves more specifically into the realms of paid work and the issues of occupational segregation and career progression. At this stage, it is acknowledged that the literature is drawn from studies in developed countries and not the underdeveloped and developing countries, as it is believed that this more appropriately relates to the position of women in New Zealand. As the subjects of interest in this thesis are New Zealand Chartered Accountants, a brief description of gender and family issues in the New Zealand society, as well as some characterisation of the New Zealand accountancy profession is also provided. The results of the Whiting & Wright (2001) study are presented, accompanied by a discussion of the underlying theories, and presentation of the holistic explanatory framework linking gender to career status that was developed by those authors. Further extension into the literature relating gender and family structure to career success constitutes the final section of this chapter.

2.1 What is Gender?

“Gender” is not the same as “sex”. Sex is a division of male and female on biological grounds, whereas gender is concerned with the social construction of what we believe to mean a woman and a man (Nicholson, 1995). It is “the set of characteristics, roles and behaviour patterns that distinguish women from men which are constructed... socially and culturally” (Sen, 1999, p.7), and it is “created and recreated daily” (Risman & Johnson-Sumerford, 1998, p.23). In a simplified form, it can be portrayed as a way of looking dualistically at the world through the two discrete, oppositional and hierarchical categories of masculine and feminine. In reality though, gender is interdependent with other social factors such as race and class and therefore gender divisions have differing effects on different people. Young (1997a) argues that no individual woman's identity will escape the influence of gender, but how gender marks her life is her own. The study of gender comments on relationships, and challenges the way privileges are distributed.
Because our understanding of what constitutes gender is constantly changing, gender relations are historically, as well as culturally, variable (Crompton, 1999). They may be patriarchal, but are not necessarily so. However, in most Western societies, men are at the privileged end of this hierarchy. There are many ways in which male privilege and female subordination is constructed in daily life. Examples are the gender wage gap, sexual harassment and family arrangements with women concentrating on domestic responsibilities (Risman & Johnson-Sumerford, 1998). These family arrangements for allocating domestic and income-earning responsibilities are discussed in the following section.

2.1.1 Gender and Work/Family Strategies

The notion of the family “as the fundamental building block” of society “has been central to most western countries, many of which have for much of the twentieth century assumed the existence of a ‘male-headed household’ and a male-breadwinner/female-carer family” (Lewis, 2001, p.6). The male-breadwinner/female-carer model provided a prescriptive framework of roles and patterns of behaviour for family members, and its adoption reinforced the model. Women concentrated in the less visible and less valued private sphere of society, whereas men participated in the more valued public sphere of employment and civil society.

A number of typologies have been proposed to describe the strategies used by men and women to divide the responsibility for paid work and family. These are relevant to the current study of accountants’ paid work/family work labour divisions and accordingly are briefly explained below. The first of these reinforces the traditional view of the family described above.

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5 Patriarchy is defined as “a set of social relations between men...which, although hierarchical, establish and create interdependence and solidarity among men which enable them to dominate women...they are dependent on each other to maintain that dominance of women” (Hartmann, 1981 pp.14-15).

6 Waring (1988) convincingly argues that although women’s work is a major part of the economies of every country in the world, its private sphere nature means that it is almost invariably excluded from economic discussion, national accounting and national economic indicators. Consequently numerous policies and international aid programmes have failed because the importance of the women’s work was not considered.
Typology 1:
Blair-Loy (2003) argues that the traditional division of paid work and family care is due to two cultural models that are deeply embedded within our society, the schema of family devotion and work devotion. Family devotion views children as fragile and vulnerable, motherhood as a woman’s primary vocation, and men as “unable to provide the selflessness and patience that constant care of children requires” (Blair-Loy, 2003, p.2). On the other hand, work devotion requires a single-minded allegiance to the firm through long hours and availability to clients. In the traditional family structure, women follow the family devotion schema and men pursue the work devotion schema.

Typology 2:
Pfau-Effinger (1998) talks of a (national) gender culture defined as the norms and values that refer to the 'normal' form of gender relations and of division of labour between men and women. She describes a wider variety of family arrangements than Blair-Loy (2003) with (at least) five different models existing in Western Europe after the Second World War. The first two are more “traditional” (in a New Zealand context) and the latter three are more modern.
1. The family economic gender model (family business e.g farms, children work as soon as they are physically able).
2. The male-breadwinner/female-home-carer model (men belong in the public sphere earning income whilst women are responsible for the work in the private household including childcare). This model concurs with the approach taken by Blair-Loy (2003).
3. The male-breadwinner/female-part-time-carer model (typically with advent of dependent children). In the last thirty years, this model has emerged strongly in countries such as Britain (Crompton, 1999), New Zealand (Ministry of Social Development, 2004) and Australia (Lewis, 2001).
4. The dual-breadwinner/state-carer model (primary provider of childcare is the welfare state). This model is found in the ex-state-socialist countries (eg Czech Republic) and Scandinavian countries (Pfau-Effinger, 1998).
5. The dual-breadwinner/dual-carer model (The labour market is organised in such a way that it allows parents to equally share the domestic (especially childminding) and waged labour). The Scandinavian countries have moved towards this model through government policy and structural changes (Ellingsaeter, 1999). There are strict legal regulations on working hours and overtime, and high levels of publicly funded childcare and paid parental leave (Lewis & Smithson, 2001).

Crompton (1999) argues that female subordination is more likely in Models 2 and 3 and less likely in Models 4 and 5. She commented that attitudes to gender roles in Scandinavia have moved a considerable distance from those associated with the male breadwinner model.

The above typologies assume the existence of a two-parent family. However, over the last forty years in westernised countries, there has been a rapid change in family structure made obvious in such behavioural manifestations as changes in the law, sole parenting and “male flight from the family” (Lewis, 2001, p.14), greater female labour market participation, and increasing rates of divorce and non-marital cohabitation (see Section 2.4 for a discussion of the New Zealand situation). Family structures are now far more ambiguous and diverse, and less predictable (Beck & Beck Gernsheim, 1995). Men and women can no longer have rigid expectations about their roles within the family and new roles and accommodations often result from a process of negotiation. The following two typologies allow for a wider variation in what constitutes a family.

**Typology 3:**
Schneer and Reitman (1993) describe a typology of six family structures, which combine marital with parental status and spousal employment, and incorporate the state of single parenting. The types are single and childless employees, single employees with children, married childless employees whose spouses do not work, married childless employees with working spouses, married employees with children and non-working spouses and finally married employees with working spouses and children.
Typology 4:
Evetts (1993) describes three types of career/partnership arrangements, each displaying a range of strategies (Table 2.1). However these do not explicitly address the issue of caring for dependent children. The two-person, single career strategy mirrors the traditional male breadwinner/female home carer model described in all the typologies.

Table 2.1 Career/partnership arrangements and related strategies (Evetts, 1993)

<table>
<thead>
<tr>
<th>Career/partnership arrangement</th>
<th>Strategy</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single career</td>
<td>The one-person career</td>
<td>There is only one person in the household and s/he develops a career</td>
</tr>
<tr>
<td>strategy</td>
<td>The two-person career</td>
<td>One partner develops a career while the other works in the household or in an occupation with or without a career ladder but where no promotion is sought</td>
</tr>
<tr>
<td>strategy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dual career</td>
<td>Postponement strategy</td>
<td>One partner postpones career development until the other partner had achieved a significant promotion position, and then subsequently takes steps to develop the second career.</td>
</tr>
<tr>
<td>Modification strategy</td>
<td>One partner modifies and adapts a career in order to better fit the career achievements of the other partner</td>
<td></td>
</tr>
<tr>
<td>Balancing strategy</td>
<td>Both partners attempt complementary career development, both climbing ladders and gaining promotions simultaneously or alternately</td>
<td></td>
</tr>
<tr>
<td>Marital breakdown</td>
<td>Partnership strategy is unsuccessful. A return to one of the above strategies results, dependent on whether another partnership is formed</td>
<td></td>
</tr>
</tbody>
</table>

above. The dual earner/female part-time carer model seen commonly in New Zealand may be included in the two person, single career strategy or as a transitional state in the

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7 Defined as “households where both husbands and wives have sought and gained significant promotions in their careers” (Evetts, 1993, p.313).
dual career arrangements. Studying head-teachers in the United Kingdom, Evetts (1993) found the one-person single career strategy to be more prevalent among women than men, whereas the two-person single career strategy was exhibited more commonly by the male head-teachers. In the dual career strategies, it was more typically the female partners that engaged in postponement or modification of their careers.

**Typology 5:**

The final typology considered here is one that considers the dual breadwinner/dual carer model in more detail. "Postgender marriages" are marriages where the heterosexual partners share the responsibilities of paid and family work without regard for gender prescriptions (Risman & Johnson-Sumerford, 1998). These are not families where the husband's work is more central to the family's daily or long-term plans, nor are the mothers the primary caretakers of young children. Postgender marriage couples make choices and arrangements using criteria other than gender (typically of fairness and equality) and overwhelmingly they report a very deep friendship (Schwartz, 1994; Risman & Johnson-Sumerford, 1998). According to Risman & Johnson-Sumerford (1998), these couples are statistically rare, but they are evidence of social gender change. A stepping stone is the appearance of couples who share the labour of family work, but not the responsibility. In these relationships, women remain responsible for "keeping the ship afloat, for seeing what needed to be done, scheduling it, and making sure appearances were appropriate for the outside world" (Risman & Johnson-Sumerford, 1998, p.25).

Postgender marriages tend to contain a mother who is a highly paid autonomous professional (Schwartz, 1994; Blaisure & Allen, 1995; Risman & Johnson-Sumerford, 1998), but not all of these relationships have been achieved in the same manner. There are four main pathways to a postgender marriage (Risman & Johnson-Sumerford, 1998) consisting of:

1. Dual-career couples - generally two career-oriented professionals interested in their own career growth and success, as well as in co-parenting their child or children. Both parents compromise work goals to balance family and career
priorities, but they both remain committed to their careers, as well as to their childrearing responsibilities.

2. Dual-nurturer couples are more home, family and lifestyle oriented rather than career oriented. The two parents organise their working lives primarily around their parenting responsibilities.

3. Post-traditional couples have spent a part of their adult lives in the husband-breadwinner and wife-carer roles, and later consciously adopt a more equitable arrangement because of dissatisfaction with the traditional roles. This may occur with remarriage. There is increasing evidence of more gender equality in second marriages (Pyke & Coltrane, 1996; Sullivan, 1997).

4. Couples where external forces beyond their control (eg illness, employment conditions) force the couple into more equitable sharing of family and work responsibilities.

Changes that have occurred in New Zealand that have contributed to this wider variety of family arrangements are discussed in Section 2.4. One of the major forces in both social change and approaches to researching women has been the feminist movement, which is discussed in the following section.

2.1.2 Gender and Feminism

Over the past forty years, feminism has sought to improve women’s social position worldwide. Feminism is a collection of theories\(^8\) to explain power differences between men and women. It pays "attention to the effects of institutions, policies and ideas on women’s well-being and opportunities, especially insofar as these wrongly constrain, harm, or disadvantage many if not all women. Entailed by such attention is a commitment to ameliorating such harms and disadvantages" (Young, 1997b).

Depending on the theory, a range of societal changes are seen as desirable. For example liberal feminists generally accept the status quo structure of society and aim to effect

\(^8\) Liberal feminism, feminist standpoint (includes radical feminism, psychoanalytic feminism, Marxist feminism, socialist feminism, anarchy feminism, ecological feminism, phenomenological feminism) and post-modern feminism (Kourany et al., 1992; Tuana & Tong, 1995; Alvesson & Billing, 1997; Young, 1997b).
gender equality without major structural change, but through legislative and policy change and affirmative action (Alvesson & Billing, 1997; McNicholas, 2004). Standpoint feminists on the other hand argue for societal structural change whereby women’s values and perspectives are recognised and valued. They attribute an essential and universal common nature (such as caring, nurturing and oppressed) to women (Alvesson & Billing, 1997). Such essentialism is however criticised by post-modern feminists (Tuana & Tong, 1995) and is seen as “male thinking”. Post-modern feminists value variation (Tuana & Tong, 1995) and women’s ability to criticise the patriarchal culture because they are “others” (Kourany et al., 1992). But as a consequence of this, post-modern feminists are criticised for harming the potential for political action (Alvesson & Billing, 1997)\(^9\).

Although there is a range of feminist theories, in general feminism in Western countries has been commonly characterised as occurring in two waves (Freeman, 1996). The first wave of feminism centred on the early battles\(^10\) of suffragettes and their rights to property rights and the right to vote. Even though in 1893, New Zealand became the first self-governing nation in the world where women won the right to vote, like other Westernised countries, the social arrangement of the male breadwinner model continued to be the norm (Crompton, 1999, p.3).

The second wave of feminism occurred from about the late 1960s (Olesen, 1994) and centred on women’s ability to participate in the public sphere of life. Second-wave feminist theory insisted that social structures are actively gendered, rather than simply reflecting natural differences relating to sex (Crompton, 1999), and therefore can be changed. And they have changed. In the westernised world, women’s educational levels have risen, fertility levels have declined and labour-force participation rates continue to rise. The male-breadwinner model of gender division of labour is therefore being transformed. In conjunction with indigenous peoples’ fight to retain their culture,

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\(^9\) Further discussion of the role of feminism in research approaches is discussed in Section 4.2.
\(^10\) Late 19\(^{th}\) and early 20\(^{th}\) century.
indigenous forms of feminism have also arisen\textsuperscript{11}. By 2000 in Western Europe, Scandinavia, Australasia and North America, the force of the second wave of feminism, as well as social and economic change have meant that many of the formal barriers to women's participation in civil society have been removed. But some basic conditions have not improved, such as high and increasing rates of violence against women (Ministry of Social Development, 2004) and women's relatively high share of unpaid household work\textsuperscript{12} (see Section 2.5.5 for New Zealand data).

2.2. Paid Employment

One of the more important areas on which feminism has concentrated has been the issue of paid work for women. The following sections turn to this arena and review the literature on occupational segregation and career progression, with a special emphasis on gender differences.

2.2.1 Occupational Segregation by Gender

Dual labour market theory suggests that the labour market consists of a primary and a lower-level secondary market with little mobility between the two. Jobs in the primary sector emphasise high levels of firm-specific skills, pay high wages, have good promotion opportunities, and are based on a long-term attachment between workers and firms. Firm-specific skills are not as important in secondary market jobs, and therefore the rates of pay and promotion opportunities are lower and fairly high rates of turnover are observed (Blau & Ferber, 1992).

In practice, men and women in the labour force are not distributed equally across occupations (horizontal segregation). In general the occupations that are disproportionately female tend traditionally to be in the secondary market and therefore have "lower earnings and lower rates of return on education, less security of employment and fewer opportunities for promotion" (Strober, 1995, p.248) than do the occupations dominated by males (Jaggar, 1995). The occupational overcrowding model postulates

\textsuperscript{11} For example, Māori feminism recognises the impact of Māori culture on the experiences of Māori women and centres around the need to make Māori women visible and to write them back into the history of New Zealand (Johnston, 1998). As well as valuing Māori women, it recognises the complexity of whānau (family) relationships and Māori women's spirituality (Smith & Taki, 1993; McNicholas, 2004).

\textsuperscript{12} A condition which Hochschild (1989) terms "the stalled revolution".
that because females are concentrated in a few occupations, job opportunities in the female sector will be small relative to the supply of women available for such work, and consequentially gender pay differentials will occur (Bergmann, 1974). Concentration in typically female jobs may occur because of discrimination against women, or because women for a variety of reasons “choose” those jobs. Women crowd into the available occupations, supply is higher than demand, and, therefore, female wages are depressed.

In addition, the outlook for ethnic minority women is even more dismal. Queuing theory postulates that there is an imaginary queue ordered by gender and race, with white men seen as the most desirable to employ and non-white women as the least in demand by employers. Therefore ethnic minority females are forced into the secondary market and occupational overcrowding pushes down the salaries. To preserve race and gender privilege, queuing theory is based on the dominant belief that males support their families (therefore have more right to a job) and to do this require more money than females (should be paid more) (Williams, 1995).

Numerous studies (Davies & Jackson, 1993; Phizacklea, 1994; McNicholas, Humphries, & Gallhofer, 2000) do indicate that a higher proportion of ethnic minority women than white women are in full-time employment but their earnings are lower. White women are more concentrated in the service industries, whereas ethnic women are more commonly found in the lower-paid, semi-skilled and unskilled work in the manufacturing sector. Unemployment is higher for ethnic women. Radical economists argue that capitalist employers benefit from such racial and gender segregation, because it prevents workers from seeing their common interests ("divide and rule" tactics) and from forming powerful unions. Radical feminists argue that not only capitalism, but patriarchy works to maintain this segregation (Blau & Ferber, 1992; Young, 1997a).

Segmented labour markets where there are concentrations of particular types of people in particular types of jobs, can be self-perpetuating. Factors that can change patterns of occupational segregation are technology, new markets and sectors, access to education, access to credit for new businesses, changes in reproductive behaviour and family
structure, war, restructuring of state and changes in labour legislation, and economic growth or contraction. Change has been occurring. Occupational feminisation\textsuperscript{13} is being observed in a number of professions such as accountancy, medicine, tertiary education (Guerin, 2006), law, and journalism (Chamberlain, 1996).

Le Feuvre (1999) discusses the effect that feminisation can have on the practices and structure of an organisation. Her review of studies suggests that although women as a social group are no longer excluded from the higher-level occupations, the gendered culture under which they are admitted, in fact shows little change (Le Feuvre, 1999). Surrogate maleness or male stereotypes ("virilitude") may be displayed by the restricted number of women allowed into the occupation, or, as women move into the more prestigious levels of the occupation hierarchy, then the prestige and earnings-related characteristics of the occupations are redefined and downgraded (Reskin & Roos, 1990; Roberts & Coutts, 1992; Chamberlain, 1996; Flynn et al., 1996). The influx of women is seen as the cause or as the result of the downgrading (Reskin & Roos, 1990). Taking a feminist standpoint view, for feminisation to have any effect on the gender culture of the organisation, feminine gendered values (altruism, sensitivity, empathy etc) would need to be diffused into the employment system ("feminitude") making the occupation more receptive to the needs and requirements of female professionals/clients and less sensitive to the traditional criteria of success (income, peer-group recognition etc). Or alternatively, from a constructivist viewpoint "gender transformation" should take place. In this, women become autonomous and "think of institutional arrangements that will order their environment in line with their needs" (Learner, 1979, p. 162).

In addition to horizontal segregation, another form of gender segregation is apparent in modern workforces. Vertical segregation (stratification) is evident when occupations are differentiated by position on the hierarchy of prestige, power, and pay. Strober (1995) provides many examples of vertical gender segregation, where women are excluded from the higher rungs of occupational hierarchy. World-wide, women tend to dominate the

\textsuperscript{13} A numerically significant influx of women into occupations and sectors of the labour market that have traditionally been exclusively male or male dominated (Le Feuvre, 1999).
ranks of the part-timers (Elder & Johnson, 1999) as they combine motherhood and employment and undertake the majority of unpaid work (Section 2.5.5). Economists often argue that the imbalance in unpaid work is due to the comparative advantage of specialisation. With men specialising in paid work and women specialising in unpaid work, then the total family income or output or highest standard of living is achieved for the family. The opportunity cost for men to be out of paid work (and therefore for the family) is higher than for females because, as a group, they are generally paid more\textsuperscript{14}.

This can serve to keep women in particular types of jobs and at particular levels. Within organisations, there is often said to be a "glass ceiling" for women. That is, when women attempt to move into top positions, they are prevented from doing so by strong structural forces and gender prejudices (Strober, 1995). Or alternatively, as described previously, success in admission can lead to the status of the occupation or occupational position being downgraded (Reskin & Roos, 1990).

These symptoms of vertical gender segregation are observable in the New Zealand accountancy profession (Section 2.6.4) and are therefore of particular interest in this study. Also of interest is the complicating effect of educational levels, as accountancy is a profession where tertiary education is a prerequisite. In almost all regions of the world, men and particularly women, with tertiary education, participate more in the labour force than those with lower levels of education (Elder & Johnson, 1999). In the total population, men are more likely to be tertiary educated than women, but in the workforce, women are more likely to be educated at tertiary level (Elder & Johnson, 1999)\textsuperscript{15}.

\textsuperscript{14} There are a number of arguments against this reasoning which will become apparent as the literature is reviewed. Specifically, the comparative advantage of individuals' earning capacity can change over time (Blau & Ferber, 1992) and can vary with the occupations of the couple in question. It is also a purely economic argument and ignores quality issues such as the benefits of having both parents share in the parenting role (Hatt, 1997) and issues concerning control derived from financial provision (Blumstein & Schwartz, 1991; Walker & Llewellyn, 2000). It also continues to reproduce the injustice of gender wage gap (Poluchek, 1981), as women's discontinuous work history (Jackson & Hayday, 1997) makes them appear less productive and skilled in the eyes of an employer, should they wish to re-enter the paid labour force. There is reluctance to see the time devoted to the care and education of the next generation as valued economic activity (Folbre, 1994).

\textsuperscript{15} For example in New Zealand in 2001, 12\% of males over the age of 15 years were tertiary educated, whereas 11\% of females were (Ministry of Education, 2003). However, 14\% of employed females were
Tertiary educated women have greater and more remunerative job opportunities compared to women with lower education levels, and so the opportunity costs of leaving paid employment (e.g. to engage in fulltime mothering) are higher for them.

2.2.2 Gender and Career Progression

Aligned to the issue of vertical segregation is the literature on the development of careers and the difference between men’s and women’s patterns in their working lives. Professional accountants have the potential to pursue a career, rather than just finding a sequence of unlinked jobs. Career patterns are discussed in this section.

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 (Sennett, 1998; Pascall, Parker, & Evetts, 2000). Kanter (1989) describes three types of career logics, the professional, such as accountants (based on developing specialist occupational skills), the bureaucratic (based on advancement within a corporation) and the entrepreneurial (based on adding value through enterprise). In particular, developmental theory suggested that a broad pattern for professional careers is one of successive stages of identity formation, competency development, relationship building and leadership (Dalton & Thompson, 1977).

However, this traditional lineal description of careers has recently come under attack. Emerging theory argues that this is no longer relevant and that careers are flexible and boundaryless and marked by short-term jobs/projects in a variety of places (Arthur & Rousseau, 1996b). Arthur, Inkson and Pringle (1999) interviewed 75 New Zealanders from nine distinct occupational groups (including some accountants) about their work histories. They found that, usually by choice, “relatively few careers travel uninterruptedly along established lines of occupational or organisational seniority” (Arthur et al., 1999, p.6). For those people that stay with the same employer, it is not due to loyalty, but because of “successive accommodation to personal learning and lifestyle agendas” (Arthur et al., 1999, p.6). It was more likely for the older and male workers to

[educate at the tertiary level, whereas the percentage was 13% for males (Statistics New Zealand customised data search, 24 January, 2006).]
stay in the same occupation. The others, however, tended to move between companies and this contributed to more advancement than moving up within a company. Moves between firms were often the result of a chance encounter, often with individuals that the person had worked with in a previous position. A common occurrence was “spiralling” which involved moving in and out of different realms (changes in employment, industry, occupation, location, working hours and balance of work/family commitments) with an underlying sense of personal learning and development (Arthur et al., 1999). Arthur and Rousseau (1996a) argue that this focus on psychological success rather than vertical promotion is a characteristic of modern careers. Of particular interest in the New Zealand context were the periods of overseas travel experienced by many of their interviewees. Usually, the travel was not for career development, but work was the way to provide the money for further travel. In many cases the experience refreshed the individuals, gave them new self-confidence and a new sense of direction or opportunity (Arthur et al., 1999).

Traditional theory has also been criticised for being inherently sexist, assuming male career stereotypes (Marshall, 1989) and traditional family structures. Large & Saunders (1995) state that management is still perceived to be a male role and various other authors report that a ‘good manager’ has consistently been defined in distinctly masculine terms (Fawcett & Pringle, 2000; Sauers, Kennedy, & O’Sullivan, 2002). Accordingly, Schneer and Reitman (2002) argue that the model of the successful manager is based on the 1950’s family with a male breadwinner and an at-home wife who would take care of all other aspects of family life. This model has not been updated to reflect the changes in family that have occurred over the past fifty years (Sections 2.1.1 and 2.4).

Chafetz and Hagen (1996) argue that women attempt to satisfice two sets of goals—achievement within the labour force and commitment to romantic partners and children—rather than maximising one. They have a typically incremental approach to career, which

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16 “Cycling” is spiralling with little sense of direct progression or development (Arthur et al., 1999).
17 See Section 2.6.3 in respect of accountants.
is different to the perceived norm of goal-orientated career-building. Many become job-, rather than career-oriented, focusing on the immediate intrinsic rewards of the task rather than the long-term benefit (Marshall, 1994). Even though a number of women’s career theories have been proffered (Powell & Mainiero, 1992; Mavin, 2001), none of these are widely accepted in literature or practice (Mavin, 2001). Pascall et al’s (2000) study of forty women in banking, found that organisational hierarchies, traditional male career grooming, long hours culture, and the accommodation to other family members are seen to inhibit long-term goal setting. “Incrementalism” (trying out small steps one at a time) is seen as a rational approach to uncertainty about family relationships, a perceived high risk of failure to reach male-dominated positions, and the heavy demands of combining a managerial career with motherhood (Pascall et al., 2000). Pascall et al (2000) also observed credit accumulation by women. As a type of insurance policy, women passed examinations and made sure that they gained a breadth of appropriate experience. This was a way of coping with the uncertainties of career and family demands, and the sustenance and balance of these two commitments.

Traditional career progression theory describes three characteristic stages that individuals pass through in their careers – exploration in the early career years, advancement in the middle years, and maintenance in the later years (Super, 1957). Again, this linear progression does not adequately reflect the patterns of women’s careers, as women are more likely to respond to their own life stages (White, 1995) and be more interested in outcomes such as affiliation, producing what is required, personal and job satisfaction and a sense of growth (Machung, 1989; Powell & Mainiero, 1992), rather than their career advancement (Arthur et al., 1999, p.54). Although these stages may be observed at times in women’s careers, they become more involved with those of the home and family, and involve periods of recycling (going back to a previous stage e.g. re-training).

A number of authors have argued that women’s lives are particularly compatible with less traditional career progression (Sullivan, 1999), because they do move in and out of the workforce because of the patterns in their lives. Under the traditional model they are
Persistently disadvantaged by the intrusion of biology, family and multiple roles (see Section 2.7.3.1). In fact, in their interviews about careers, Arthur et al (1999) found that women consistently provided family-centred career talk, whereas men did not mention spouse or family at all except in response to demographic questions. Men appeared to view the family as a backdrop to their careers, and only in a few cases was there any evidence of career modification because of family issues. When men did mention their partners and children, it was usually by younger men and those of non-European/Pakeha origin.

Arthur et al (1999) also observed that women over the age of forty and of ethnic origin were most likely to have given priority to family life, and fitted work around this. The younger women were more likely to plan to accommodate families around work (e.g. planning the time of year for a birth). Some women deferred having children in order to compete in their careers on male terms. A more common scenario was an emphasis by women on committed relationships and decisions about children in the early adult years accompanied by time taken out of the workforce. This period was then followed by an increased assertiveness and a return full-time to the workforce between the ages of 40 and 50 with new vigour and independence (Gallos, 1989). In contrast middle adulthood is often a time of reassessment for men ("the mid-life crisis") (Conway, 1997).

One employment alternative is self-employment. Self-employment can take a wide variety of forms (e.g. contracting your services to others, small business owner/managers, company directors etc). Movement into self-employment is often explained as resulting from either a “push” (unemployment, redundancy, perceived insecurity of organisational positions, or in compatibility with organisation’s direction or objectives) or a “pull” (lure of independence, flexibility, choice, entrepreneurship) (Bogenhold, 1991).

Some women are moving into self-employment (Parker, 2003). Mallon and Cohen (2001) talked to forty-one New Zealand women professionals and managers who had left their organisational positions and set up their own businesses. These women did fall into two
broad categories – entrepreneurs-in-waiting ("pull") and change triggered by dissatisfaction and disillusionment with organisation ("push"). However these categories were complex and also women did not fit exclusively into one category or the other. A web of factors impacted on their choices, both in a pushing and a pulling direction. Three themes were found to permeate the women’s experiences. These were “a sense of anger, bitterness and even despair about organizations” (Mallon & Cohen, 2001, p.223), an inability to reconcile organisational regimes with their own inherent value systems, and for those mothers in the sample a need to balance personal and professional life (New Zealand Press Association, 2003b). A recent Australian study also showed that women chose to start businesses for lifestyle reasons or because they wanted to turn a hobby or passion into a commercial venture, whereas men tended to look for a good business opportunity with the hope of turning it into a Fortune 500 company. Men tended to take more risks and were more likely to find themselves under-capitalised (Firebrace, 1999).

Arthur et al (1999) argues that career theory, employers and institutions will have to adapt to this new flexibility in careers and the fact that the career is driven by the individual involved. It is possible that many careers will exhibit interruptions, family accommodations and improvisations, which are presently characteristic of women’s careers. On the other hand, Arthur et al (1999) describe how some changes remain fixed on the assumptions of the past, such as “permanent employment, hierarchical male careers, female casualization, occupational specialization without change, and ... development until retirement through the orderly stages of exploration, advancement and maintenance” (p.55). They draw attention to the fact that skills need constant updating and that a lack of versatility in the workplace can leave an individual very vulnerable and even “in the most favourable circumstances, trusting all of one’s career investments to a single enterprise through middle ages is risky” (Arthur et al., 1999, p.112).

As well as being gender biased, career theory has also been criticised as being ethnocentric (Fearfull & Kamenou, forthcoming). It is not only based on the career patterns of a traditional breadwinner male, but on one which is white. As will be
presented in Sections 2.3 and 2.7.3.3, ethnic minority women face barriers in addition to those faced by white women, if they wish to progress in an organisation. These barriers relate to racist attitudes, stereotypes and discrimination.

Career progression research is particularly relevant to the accountancy profession, which has been described as following the white male career model (Linehan & Walsh, 2001). The subsequent sections will focus on New Zealand, and in particular, will describe the gendered components of New Zealand work/family life and the New Zealand accountancy profession. The results of the Whiting & Wright (2001) study will be presented accompanied by the theoretical arguments for the results.

2.3 Gender, Ethnicity and Class in New Zealand Society

New Zealand is a small island nation in the Pacific Ocean with a population of just over four million (Statistics New Zealand, 2005b). It is a developed country with high levels of infrastructure, education and employment. The population consists of approximately equal numbers of males and females (Ministry of Women's Affairs, 1998). Ten years ago, James and Saville-Smith described New Zealand society as very hierarchically gendered (James & Saville-Smith, 1994), which was influenced by the colonial history of the country (see below). Current trends in family structure, education and work participation (Sections 2.4 and 2.5) indicate, however, that gender structures have accelerated their rate of change in recent times.

Section 2.2.1 described how ethnic minority women have been found to be at a disadvantage in the paid workforce. They receive “a double whammy” because of their gender and their ethnicity. Although not the main focus of this thesis, it cannot be ignored that ethnicity may impact on the careers of New Zealand women accountants and so New Zealand’s ethnic groups are briefly described below.
The main ethnic groups in New Zealand are that of European/Pakeha (80%), indigenous Māori (14.7%), Asian (6.5%) and Pacific peoples (6.6%) (Ministry of Social Development, 2004). This reflects the country's historical settlement. The Māori, occupied New Zealand before the arrival of the settlers from the United Kingdom (the Pakeha) in the late 18th century (True, 1996). In 1840 the Treaty of Waitangi was signed by representatives of the British Crown and 500 Māori chiefs. It aimed to protect Māori interests, promote settler interests and secure strategic advantage for the Crown (True, 1996). During the 19th century many more settlers arrived from the United Kingdom. The British attempted to assimilate Māori into their culture through the capitalistic economic system, education, religion and intermarriage. However this has not been a success for many Māori people, resulting in underachievement in the education system and subsequent low socio-economic status, and loss of language and traditions (McNicholas, Humphries, & Gallhofer, 2004).

Since the 1960s government policies have attempted to address Māori socio-economic disadvantage. The Waitangi Tribunal has returned substantial resources (land, commercial property, fishing quota or cash compensation) to the iwi (tribes). Education has been seen as a way forward for Māori. Participation is increasing at all levels, but considerable gaps exist between the achievement of Māori and Pakeha (McNicholas, et al., 2004). In 2001, 8.5% of domestic student university enrolments were Māori (Statistics New Zealand, 2005a). In 1991 only 2% of university degrees were held by Māori (McNicholas et al., 2004) but by 2003 this had increased to 5.6% (Association of University Staff, 2005a). This low level of tertiary study has therefore actively barred Māori from participating in the accountancy profession (Section 2.6.4).

Since the 1950s, periodic waves of other migrants have been attracted to New Zealand for jobs and/or a better way of life. Firstly they came from former British colonies or countries on the periphery of Europe, or North America, and the Pacific Islands.

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18 Ethnicity is defined here as a sense (consciousness) of belonging expressed by members of a group who share cultural traditions, beliefs and behaviours (Spoonley, 1994).

19 Non-prioritised data which sums to greater than 100%, to allow for counting of multiple ethnicities which was reported by 8% of the population.

20 Compared to a population proportion of 14-15%.
(Spoonley, 1994), and more latterly from our Asian neighbour countries (New Zealand Press Association, 2003a). These migrants have had differing levels of participation and success in the New Zealand tertiary education system. Pacific peoples make up 3.5% of domestic university students (Statistics New Zealand, 2005a) and only 2.4% of New Zealand’s university graduates (Association of University Staff, 2005a). Asians are the growing group of tertiary students, as their parents place emphasis on providing their children with a good education (Fearfull & Kamenou, forthcoming). They constitute 12.8% of domestic students (Statistics New Zealand, 2005a) and when international students are included, they made up 19.4% of all graduates in 2003 (Association of University Staff, 2005a).

Hooks (1992) and Gallhofer (1999) criticise many accounting gender studies for ignoring not only ethnicity but also the effects of social class\(^{21}\). Social class is a complex issue but one worth considering in the New Zealand context, as it is often touted to be a “classless” society. Wilkes (1994), however, argues that this was a myth, which was invented in the 19th century, to motivate early settlers to come to New Zealand and to seek material improvement once here. Wilkes (1994) sees the contemporary class structure in New Zealand as one consisting of owners, self-employed, middle class and workers. Workers and middle class make up over 80% of the total.

Many social factors distinguish one class from another, such as attitudes to society, relations between men and women, and between ethnic groups, class identification, religious beliefs, socio-economic status and education and habitation practices (Wilkes, 1994). In New Zealand, women and ethnic minorities are under-represented in the property-owning (in their own right) and upper middle class. Families that rate highly on a “poverty measure” are more commonly Māori, Pacific Island and sole parent (predominantly female) families (Ministry of Social Development, 2004).

\(^{21}\)“Class” is currently a very much critiqued notion but in general refers to a system of structured social difference on the basis of ownership or control of the means of production (land, labour or capital). The consequence of a class society is inequality in social goods such as wealth, longevity, health and quality of housing (Wilkes, 1994).
Chartered accountancy is a profession where initial entry is gained through tertiary educational requirements (Section 2.6.3). Fergusson and Woodward (2000) produce New Zealand data that demonstrates that “young people from professional/managerial socioeconomic status families are five times more likely to go to university than young people from unskilled/semiskilled socioeconomic status family backgrounds” (p.25). These higher qualifications can further interact with “the old school tie” or “family connections” to contribute to higher level occupational destinations (Lauder & Hughes, 1990). It therefore follows that those in the Māori and Pacific Island ethnic minorities and the lower socio-economic groups, who participate less frequently in tertiary education and with poorer educational outcomes, will have only a small presence in the accountancy profession. As mentioned earlier, education has been seen as a way forward for Māori. Education is also a way upward through the classes. University graduates consistently earn more than non-university graduates (Association of University Staff, 2004).

In addition to gender, ethnicity and class, family structure may also have an important influence on the pattern of vertical segregation in the accountancy profession. The current patterns in New Zealand family structure are discussed in the following section.

2.4 Family Structure in New Zealand Society

For New Zealand statistical purposes, a family is defined as “two or more people living in the same household who comprise either a couple, with or without children, or one parent and their children” (Ministry of Social Development, 2004, p. 23).

Over a couple of generations, and mirroring other developed nations (Carnoy, 1999), family structure in New Zealand has changed profoundly (Ministry of Social Development, 2004). Fifty years ago, men and women married in their early twenties, and had children soon after marrying\(^{22}\), and usually had three or more closely spaced children. The male breadwinner-full-time female carer model was the norm. There were few Asian and Pacific Island families in New Zealand at that time. Māori family structure

\(^{22}\) Births in the 1960s were most commonly to mothers aged 20-24 years (Ministry of Social Development, 2004).
was similar to that of European/Pakeha families but these families tended to have more children and “closer links with grandparents and extended family members, who often lived with them” (Ministry of Social Development, 2004, p.22).

In the 21st century, marriage and childbearing is delayed23, and families are smaller. Childless couples are becoming more common among European/Pakeha families (as in other westernised countries (Wood & Newton, 2006). Māori and Pacific Island families still have more children than European/Pakeha and Asian families, but less than they had fifty years ago. New Zealand’s fertility rate (2.01 births per woman) is now at sub-replacement levels overall24 (Ministry of Social Development, 2004; New Zealand Press Association, 2004a, 2006), however fertility rates vary according to ethnicity and women’s socio-economic status. In 2002, Māori women averaged 2.47 births, Pacific Island women 2.55 births (both above replacement level), but European/Pakeha women and Asian women showed much lower rates of 1.7 and 1.63 births respectively (Ministry of Social Development, 2004). Therefore, Māori have a significantly younger age structure than the non-Māori population, and the Māori population proportion is estimated to increase to 20% by the middle of this century (Anonymous, 2000d). Also, professional and managerial women (such as accountants) have the lowest fertility rate (0.75) of all occupational groups (Sceats, 2003), which has serious implications when research has demonstrated that a mother’s education improves the educational attainment of her children (King, 1995).

For all ethnic groups, cohabitation instead of marriage has become more common. There is also an increase in the instability of partnerships. Marrying or cohabiting more than once and rates of divorce are all higher than fifty years ago. From 1976 to 2001 there was a considerable decline in the proportion of two-parent households and an increase in one-parent and couple-only households (Ministry of Social Development, 2004). Although grandparents may not live in their grandchildren’s home, they sometimes provide

23 The most common mother age range for European childbearing is now 30-34 years. For Māori women it is still 20-24 years and for Pacific Island women it is 25-29 years (Ministry of Social Development, 2004; New Zealand Press Association, 2006).

24 Although higher than other comparable countries such as Australia, England and Wales (New Zealand Press Association, 2006).
substantial childcare help (Powell, 2003). Also, significant numbers of Māori families are sole parented or blended or stepfamilies. Overall, the structure of families has become far more diverse – “couples may have separated and formed new relationships; children may be growing up in sole parent, step or blended families; and there are more same sex couples, some of whom are raising children” (Ministry of Social Development, 2004, p. 22).

One New Zealand study (Sceats, 2003) suggests that low fertility and delayed childbearing is due to a number of factors including workplace demands. It is important therefore to provide some background information on the participation of women in the New Zealand workplace, as changes in this has been occurring throughout the same period as family structures have been changing. Participation in paid work means that there has been a fundamental change in women’s economic role in the family (Ministry of Social Development, 2004).

2.5 Women in the New Zealand Workplace

Participation levels and occupational segregation of women in the New Zealand workplace are discussed in this section. The aligned issues of attitudes towards women working, legislative change, and unpaid work are also addressed.

2.5.1 Participation Levels

In 1877, girls, as well as boys were eligible for free primary education (Davies & Jackson, 1993), but the participation of New Zealand women in paid employment was limited and was far more prevalent in the rural, working class, and Māori populations. Women constituted only 17% of the New Zealand labour force at the beginning of the century\(^{25}\), with a slow increase to 25% by 1945 (Hyman, 1997). During the Second World War, women moved into the labour force to replace men and temporarily changing attitudes (Lehman, 1992), but then exited due to either choice or pressure once the war was finished (Hyman, 1997; Bardsley, 2000).

\(^{25}\) At which time women constituted 45% of the population (Cook, 1999).
During the 1950s and 1960s, an increased demand for goods and services, and therefore labour, heralded an increase in the female employment participation rate. Over the subsequent forty to fifty years, technological change, reduced average family size, increased education levels\(^{26}\), a consumption ethic, economic necessity (New Zealand Press Association, 2004a; Loughrey, 2005), increased availability of childcare facilities\(^{27}\), 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 (Hall, 1997).

On the contrary, the participation rate for men has been decreasing due to (amongst other things) economic restructuring, contraction of the manufacturing and rural sectors and therefore a lower demand for unskilled workers. 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). Thirty-six percent of working women are in part-time work whereas the percentage for employed men is just 12%. Tertiary educated women are more heavily represented in fulltime positions than those without tertiary qualifications, but are still lower than the levels for both tertiary educated and non-tertiary educated men\(^{28}\). The percentage of households where the woman works and the man works part-time or not at all has increased from three to eight percent in the last decade (Little, 2004).

As well as increasing levels of participation, the pattern of women's participation in the labour force has also changed over the last century. In the early part of the century, labour force participation for many women was restricted to the period prior to marriage. In the

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\(^{26}\) In 2001, 56% of university students were female (Statistics New Zealand, 2005a). Increase in women’s education has also been found to improve families’ health and welfare, and educational attainment of their children, particularly that of their daughters (King, 1995).

\(^{27}\) The main reason for non-participation of women in the labour force is childcare, whereas for men it is study or retirement (Ministry of Women's Affairs, 1997). The government currently provides subsidised childcare services (kindergarten, playcentres, home-based care, preschool childcare centres, kohanga reo nests) for pre-school children and supports (OSCAR scheme) out-of-school care for school-age children and provides childcare subsidies for preschool children of low income families (Ministry of Women's Affairs, 1998; Macfie, 2001; Ministry of Social Development, 2004). Tax deductibility of childcare fees is limited, with a maximum rebate of $310 per annum (MacLennan, 2006).

\(^{28}\) Seventy-seven percent of employed tertiary educated women work fulltime, whereas only 62% of non-tertiary educated employed women work fulltime. Comparable figures for tertiary educated men and non-tertiary educated men are 92% and 87% (Statistics New Zealand customised data search, 24 January, 2006).
pre-war and immediate post-war years this shifted to the period prior to childbearing. There has been a striking increase in the participation rate of married women since that time. 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). The once permanent withdrawal is now usually temporary with re-entry at a later stage after childbearing and the length of the withdrawal is getting shorter (Davies & Jackson, 1993). Employment growth over the last twenty years, has been strong for mothers with young children (Ministry of Social Development, 2004). The number of young children being enrolled in childcare centres is steadily increasing and between 1990 and 1999 it increased 134% (Macfie, 2001). Older age of the youngest child plus a smaller number of children increases the likelihood that a woman will be in the paid labour force (Callister & Podmore, 1995).

However, a higher school leaving age and increased educational levels means that entry to full-time work (for both males and females) is increasingly delayed until an older age (Hall, 1997). The highest rate of labour force participation occurs when women are between 40 and 54 years of age. The smallest differences between men's and women's participation occur from 15 to 24 years and for those aged 65 years and over (Ministry of Women's Affairs, 1998).

Māori and Pacific Island rates of unemployment are higher than Pakeha (Davies & Jackson, 1993). Currently Māori and Polynesian females generally have lower rates of labour force participation than Pakeha (Hall, 1997), but it is increasing (Ministry of Women's Affairs, 1998), and if they are working they are less likely to leave the paid work force when they have children. Polynesian women are more likely to remain in full-time work.

### 2.5.2 Segregation and Income

This subsection supports the concepts discussed in Section 2.2.1 by supplying New Zealand data.

New Zealand females work in different occupations from New Zealand men and are concentrated in a narrower range of occupations (Ministry of Women's Affairs, 1998;
Ministry of Social Development, 2004) such as those in the areas of community and social work, personal services, financing, insurance, wholesaling, retailing, hotel and restaurants and business services. They are under-represented in agriculture, mining, quarrying, engineering, manufacturing, electricity and gas industry, construction, transport, storage and communication (Davies & Jackson, 1993; Hyman, 1997). New Zealand women are moving into once male-dominated occupations such as medicine, tertiary academia, pharmacy, law and accountancy (Davies & Jackson, 1993). But they appear to be concentrated in the lower-paid, less prestigious areas of this work (e.g. family law, domestic conveying and general practice) (Chamberlain, 1996; Gibb, 2000a)29. Māori women are represented in the same job categories as Pakeha women, but they are less heavily represented in the expanding areas of financing and more in the diminishing areas of manufacturing.

Vertical gender segregation is also observable in the New Zealand labour market. Women are typically underrepresented in top jobs30 even in female-dominated professions (e.g. nursing and primary school teaching (Elkin & Inkson, 2000; Harris, 2001)) although indications are that this is decreasing. For example, 16.9% of university professors, 17.2% of partners in top 22 legal firms and 7.13% of directors of top public-listed companies are women (Anonymous, 2006b). Female directors are more common in smaller organisations (Equal Employment Opportunities Trust, 1999) and female directors are increasing on Crown and private boards (Springhall, 1999; Birchfield, 2003)31. Thirty-two percent of Members of Parliament are women (Anonymous, 2006b).

There are marked differences in the hours worked and remuneration received by men and women. As in most countries world-wide (Elder & Johnson, 1999), New Zealand women

29 Young women lawyers are often "encouraged" into lower-paying areas (Dekker, 2002).
30 A survey of 188 companies in New Zealand reported that only 16% of the entire management group were women (Fawcett & Pringle, 2000), and a 2000 New Zealand benchmarking survey of the top 500 companies found that women constituted 57% of junior, 34% of middle and 9% of senior management positions (Olsson & Walker, 2003). See also Dekker (2002), Greene (2004) and McKinlay (2004).
31 The women appointed to boards are also considerably younger than their male counterparts (Birchfield, 2003; McGregor, 2003). Annual remuneration for these mainly short-term appointments is $30,000 to $50,000 (Birchfield, 2003).
are much more likely than men to be in part-time work\textsuperscript{32}. Despite being better educated\textsuperscript{33}, women receive on average 82\% of men's average full-time hourly wage (Association of University Staff, 2005b)\textsuperscript{34}. This gender pay gap exists right from women's entry to the labour market, even when women and men are equivalent in terms of age, household type, qualifications, experience, seniority and ethnicity\textsuperscript{35} (Equal Employment Opportunities Trust, 1999; Gibb, 2000a, 2000b).

In 1999, women's self-employment stood at 8.7\% of all employed females, about half the rate for employed males (Statistics New Zealand, 2004). However the percentage is increasing. Between 1991 and 1996, women's self-employment grew by 31.5\%, with the largest increases in community, social and personal services, and finance, insurance, real estate and business industries, and in manufacturing (Ministry of Women's Affairs, 1998). A non-government initiative to assist and support women's self employment (Women into Self-Employment (WISE) Network), began in 1992 and was acquired by Her Business Group in 2002 (New Zealand Ministry of Agriculture and Fisheries, 2002). At its peak it had 36 branch networks and more than 12000 members (Ministry of Women's Affairs, 1998). WISE reports that 40\% of new businesses are started up by women and this is increasing (Ministry of Women's Affairs, 1998; New Zealand Press Association, 2001b). See also Greene (2004).  

\textsuperscript{32} Part-time work is that carried out by individuals with jobs whose working hours amount to less than "full-time", but what constitutes "full-time" varies by country (Elder & Johnson, 1999). In New Zealand, since 1986, part-time work has been defined as less than 30 hours per week. In the last decade the prevalence of part-time jobs has been increasing, and females' participation within those jobs has also been increasing (McPherson, 2005). A number of studies have demonstrated that even after controlling for human capital (Section 2.7.3.1) and job characteristics, part-timers still earn less than full-timers (Paci, Joshi, & Makepeace, 1995).  

\textsuperscript{33} Since 1991, women have graduated from New Zealand universities in greater numbers than men and were better qualified (New Zealand Press Association, 2001b). See also Greene (2004).  

\textsuperscript{34} This percentage increased slowly since monitoring began in 1972 (Porteous, 2005) to a peak of 87\% in 2003 (Ministry of Social Development, 2004), but has decreased since then (Association of University Staff, 2005b; Porteous, 2005). It is however, considerably better than that of their Australian female counterparts, who earn just over 65\% of men's pay (Greene, 2004).  

\textsuperscript{35} In 2003, the average salaries for New Zealand bachelors and honours degree holders in full-time employment were higher for males ($50,388) than females ($42,112) in all fields only six months after completing their course (Association of University Staff, 2005a). 2001 data shows that female bachelor degree graduates in commerce and business earned $5000 less per annum, than their male cohorts (New Zealand Press Association, 2002e). In addition, remuneration packages of senior executives in New Zealand show the impact of gender. The total packages of female executives under 35 years of age are on average 76.5\% of the equivalent male executive's package. The gap is wider on total packages than on salary alone, indicating that women are either receiving fewer benefits or performance payments, and when they do, they are of lower value (Equal Employment Opportunities Trust, 1999; New Zealand Press Association, 2001d).
Association, 2003b), although obtaining finance can be a challenge (Eden, 2004). Commenting on the financial success of self-employment, Kirkwood (Anonymous, 2002) found that in general almost half of New Zealand entrepreneurs who had been in jobs before starting their own business earned less in self-employment. Many chose self-employment because of redundancy or dissatisfaction with their previous employment or employer, but women also liked the flexibility self-employment offered for juggling home and child-care commitments (New Zealand Press Association, 2003b). However, entrepreneurship does not seem to be the answer to work-life balance (Sections 2.7.3.1 and 2.8.4). Kirkwood & Mackie (2004) suggest that the entrepreneur role is just added to women’s family roles and the working day is extended into the home.

As well as gender, ethnic affiliation can also add to segregation in the workplace. Recent figures do support the proposition that non-Pakeha experience wage discrimination and disadvantage in gaining employment within New Zealand (Anonymous, 2000a, 2000b). Over the period 1997-1999, and taking into account factors such as age, household type, marital status, qualifications, occupational class and location, it was found that Māori employees received between 9-14% lower hourly wages than non-Māori, Pacific Islanders 14-21% less and other ethnicities (other than European/Pakeha) were paid between 19-21% less per hour. Sri Lankan immigrants were extremely well qualified with 96% having a tertiary qualification, 75% holding professional positions before coming to New Zealand and 92% fluent in English. Despite this, more than half have taken up positions lower than those previously held and 47% believed that they had been discriminated against in their search for employment and thereafter (Equal Employment Opportunities Trust, 1999).

Even after tertiary education, some ethnic differences are evident. The percentage of graduates (Bachelor or Bachelor with Honours) of each ethnic group who remain unemployed six months after graduation are equal for Pakeha and Māori (22%), but higher for Pacific Islanders (28%), Indian (34%) and Asian (38%) (Equal Employment Opportunities Trust, 1999).
Combining these ethnic differences with the fact that women earn 13% less than comparable men, paints a bleak picture for non-Pakeha women in the paid workforce. In 2003 Māori women earned 74% of the average male hourly earnings and Pacific Island women earned only 70% (Edlin, 2003). Differences are reinforced when considering the composition of the top three tiers in management in organisations. Women constitute 27.3%, Māori 4.7%, Pacific Islanders 1.3%, and Asian 2.3% (Equal Employment Opportunities Trust, 1999)\(^{36}\). However, of the ninety-three women directors of Crown Company Boards in 1999 (30% of total), a heartening 12% were Māori, but in general women and ethnic minority groups are severely under-represented at high management and directorship level.

The proportion of Chinese/Asian women in both skilled and unskilled manual work is noticeably less than that of other ethnic minorities, and even that of European/Pakeha women. They are more highly represented in the professional and white-collar occupations such as administration, managerial and clerical, service and sales occupations and there are more Chinese/Asian women entrepreneurs (mainly in the retail trade). Chinese have a history of self-employment (Kim, 2004a). But they are still clustered at the lower levels (Statistics New Zealand, 1996; Kim, 2001, 2004b).

Self-employment may offer a pathway to overcome these workplace barriers for all minority groups. Māori are increasingly moving into self-employment. Between 1981 and 1996 the proportion of employed Māori who owned and operated a business on a full-time basis almost doubled (Equal Employment Opportunities Trust, 1999).

### 2.5.3 Attitudes towards Women’s Participation in the New Zealand Workforce

Prior to the 1960s, females had few role models in the working world (Phillips, 1997) and the prevailing attitude was that their role was to marry, bear children and be a helpmate to their (stereotypically) outdoor, sporty, physically tough, beer-swilling husbands (May, 1992; Phillips, 1997). Phillips (1997) reports that this was a time in which the cost to

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\(^{36}\)Population statistics in 2001 were Māori 14.7%, Pacific Islanders 6.6% and Asian 6.5% (Ministry of Social Development, 2004).
women was high, with women often leading unhappy married suburban lives accompanied by a decrease in mental health, and there was often antagonism between the sexes (Phillips, 1997).

Over the next forty years, technological, economic and cultural contact with the wider world, and other social changes connected to female emancipation and the feminist movement, meant that women’s participation in the paid work force is now widely accepted\(^37\). In 2001 only 8% of adults in the workforce lived in a traditional male breadwinner female –fulltime carer family structure (McPherson, 2005). An International Social Survey conducted in New Zealand in 2002 (cited in Ministry of Social Development, 2004) found that only a minority (18%) of New Zealanders believed that the responsibility to work and earn money rested primarily with men. 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%).

However these more liberal attitudes do not appear to extend towards women who earn more than their spouses. Maureen Baker (Sociology Department, University of Auckland) says that high-earning New Zealand women “often play down their breadwinning role so as not to offend the status quo” and “there seems to be a connection between marriage breakdown and high-earning women ... If a woman begins to earn more than her husband when he is used to being the high earner, that can cause problems because it's a disturbance in the balance of power” (Little, 2004, pp 19-20). A recent Youth Development study in New Zealand found that changes such as feminism and women’s participation in the workforce had undermined the traditional male stereotypes\(^38\) and that it was difficult for young men to find positive role models and create new meaningful stereotypes (New Zealand Press Association, 2004b).

\(^37\) Spence & Hahn (1997), Twenge (1997) and Loo & Thorpe (1998) all illustrate that since 1970, both men and women have become more liberal and less traditional in their attitudes towards women.

\(^38\) Such as pioneer, the decent bloke, soldier, hard man and family man (New Zealand Press Association, 2004b).
Some attitude change has been reinforced by legislative changes within New Zealand. Sometimes laws and policies appear to pre-empt attitudes and behaviours, such as the provisions in the Human Rights Act 1993 which prohibit discrimination on the grounds of sexual orientation or disability. However sometimes they lag societal changes, such as the Property (Relationships) Amendment Act 2001 (Ministry of Social Development, 2004). Legislative changes are discussed in the following section.

2.5.4 New Zealand Government Initiatives to Address Barriers to Equality in Employment

Similar to other developed countries (Meredith, 2003), a number of pieces of legislation have been implemented in New Zealand 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) but the more job-specific Employment Equity Act introduced in 1990 by a Labour Government was repealed later that year by the incoming National Government. It was perceived to be contrary to the notion of a free market economy (Sayers & Tremaine, 1994). As a replacement, the National Government established 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). The EEO trust has established an EEO Employers' Group and offers a contestable fund in order to increase EEO activity. 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.

39 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).
Some changes have occurred since the Labour Government came to power in 1999. An amendment in 2002 to the Parental Leave and Employment Protection Act 1987 provides for twelve weeks paid parental leave at the rate of $325 gross per week or 100 per cent of the parent’s previous weekly earnings, whichever is the lower (New Zealand Department of Labour, 2002). In addition, 30% of all businesses do provide paid parental leave in some form (Equal Employment Opportunities Trust, 1999; Thompson, 1999). In 2004, the Government announced an extension of paid parental leave from twelve to fourteen weeks, phased in over two years. The payment can be taken by one partner or shared by two eligible partners (Ministry of Social Development, 2004). The Labour Government is also leading an investigation into implementing pay equity (Action Plan for New Zealand Women 2004) (Ledgerton, 2002; Ministry of Social Development, 2004), and has a Work-Life Balance Project underway (New Zealand Press Association, 2004d; Ministry of Social Development, 2004). A Flexible Working Hours Amendment Bill is currently being considered by parliament (Scott-Howman, 2006).

Work and Income New Zealand (WINZ) offers a number of programmes designed to assist Māori women and women returning to the workplace, gain employment.

Legislative and attitudinal changes may have hastened the movement of women into the paid workforce. But what has happened to the tasks that women were monopolising in the private sphere of life? The 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. The following section discusses how New Zealand men and women divide the unpaid work of childcare and household responsibilities.

2.5.5 Division of Unpaid Work

Gender is not only a key factor in the distribution of women and men into different occupations, but it is also the basis for the allocation of unpaid work in the home.\(^\text{40}\)

\(^{40}\) Work is defined as “purposeful human activity oriented toward a useful outcome, particularly, but not exclusively, activity directed toward the satisfaction of human needs” (Andolsen, 1998, p.448). It includes both paid and unpaid labour.
Around two-thirds of the total value of unpaid work in New Zealand is done by women (New Zealand Press Association, 2001c). As in most Westernised countries, the participation of women in the paid workplace has not led to a compensatory participation by men in unpaid work (Anonymous, 2001b). Women have decreased their unpaid work by the use of time-saving appliances, convenience food, employment of domestic help and lowering of standards, and men have slowly increased their participation, but still women do the bulk of unpaid domestic work (Anonymous, 1999, 2000d; Coltrane, 2000). A recent Time Use survey showed that although male full-time workers spent an average of 8.7 hours a day in paid work, compared with 8 hours for women, overall women spent more time in "productive" work because of the greater amount of unpaid work (on average two hours per day) they did (Anonymous, 1999; Ministry of Women's Affairs, 2001a). However, when just considering couples raising children, men and women undertake about equal amounts of total work (combining paid and unpaid) (Stevens, 2002). This appears to mirror international findings that indicate that in couples raising children, the fathers' share of childcare has been increasing over time (Gershuny, 2000; Yeung, Sandberg, Kean, & Hofferth, 2001).

There are also ethnic differences in engagement in unpaid work. The Time Use survey highlighted that Māori women and men averaged more time per day than non-Māori in care-giving, unpaid work and religious and cultural activities (Anonymous, 1999).

### 2.5.6 Summary of Sections 2.4 and 2.5

Although New Zealand women have actively moved into higher education and the paid workforce, there is still evidence of horizontal and vertical segregation and a gender pay gap. New Zealand women's engagement in paid work is often in a part-time capacity and combined with unpaid work in the form of household tasks and childcare. Women undertake more unpaid work than men. However a changing and diverse array of work-family roles and structures are evident. Women are contributing more economically to families, and men are contributing more to childcare. Family structures do not necessarily consist of two parents or natural parents, and numbers of children in families are decreasing. Women are moving into the once male-dominated professions, but are not moving into the prestigious areas of those professions, nor into the higher and more
financially lucrative levels. Māori's poorer uptake of tertiary education bars them from professional careers for which it is a prerequisite.

One such professional career is the accountancy profession, and this will be described in the following section.

**2.6 The New Zealand Accountancy Profession**

Discussion can now be directed more specifically to the position of women in the New Zealand Accountancy profession. Before this is done, it is necessary to discuss the nature of the profession and the work in which accountants are involved.

**2.6.1 What Is a Profession?**

Common examples of professions are those of medicine, law, engineering, architecture and accountancy, but what makes these occupations different to non-professional ones? A profession is an occupation characterised by a formal and extensive body of knowledge and expertise that is acquired through a long period of training (Benson, 1980). It has been argued that professions “compete in the societal market for income, power and status” (Perkin, 1996 p.4). In order to successfully compete and provide legitimacy they control entry into the profession through educational thresholds and by patrolling its practice (Ó hOgartaigh, 2000). Once the training and registration period has been completed, the professional is deemed ready to practise and has high levels of autonomy, but usually ongoing professional development is required. Professions are supposedly different from other occupations in that the primary goal is an altruistic one of quality service to the public, not profit enhancement (Greenwood, 1957; Benson, 1980). However, as most professionals are remunerated highly in comparison to the rest of the population, it could be argued that they are serving their private interest at the expense of serving the public interest (Parker, 1994). As well as high material reward, they also enjoy a high level of social status (Roberts & Coutts, 1992) and social influence (Macdonald, 1995).

The traditional view of professional work is that it requires the public to place trust in the professional, because the professional has a high degree of knowledge that the public has
not acquired, and because often private and sensitive information is disclosed. The professional controls the interaction with the client and translates the client’s needs into professional jargon and explains possible courses of action (Hanlon, 1997). To ensure this trust is not betrayed and that a high standard of service is offered, professional standards are nationally (and usually internationally) recognised and upheld by a Code of Ethics and a Disciplinary body.

2.6.2 Characteristics of the Accountant’s Work
Accounting has been involved in a long struggle for professional status (Roberts & Coutts, 1992). Its technical expertise revolves around measuring, communicating and interpreting financial activity and accounting is often referred to as the language of business. In the past it has been divided into three broad areas – audit (financial assurance services)\(^{41}\), tax and financial accounting, and management accounting. But, as the complexity of the business world has advanced, so too have the functions of accountants (see below). This is because accounting is a socially constructed activity, changing with the demands of society at any time, but also influencing societal processes and outcomes.

Chartered Accountants (CAs) are members of a professional accounting body. Most countries have one or more recognised professional accounting bodies and there are also two main international professional bodies (IFAC (education, ethics, standard setting) and IASB (standard setting, harmonisation)) to which many of these national professional bodies are affiliated. Admission to the national professional body is tightly regulated and in most countries applicants must satisfy requirements of three to five years of prescribed tertiary study, several years of practical experience, and some professional study and examinations. Ongoing professional development is also required.

CAs can work in a variety of organisations such as public practice accounting firms\(^{42}\), government departments, large and small businesses, non-profit agencies and trusts, and

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\(^{41}\) Involves “the testing of a business’s internal controls, past business transactions and judging the validity of financial statements prepared on the basis of these controls and transactions” (Holmes, Hidgson, & Nevell, 1991 p.20).

\(^{42}\) Firm that offers accounting services to the public.
the education sector. There are currently four large international public practice accounting firms, KPMG, PricewaterhouseCoopers, Deloitte, and Ernst and Young which dominate much of the world’s accounting work. Public practice firms typically offer the traditional general services such as auditing or risk assurance, taxation advice, planning and preparation of returns, and business services. Larger firms may also offer specialist services in such areas as management consulting, human resources, insolvency, computer technology, international trade, litigation support, finance and other corporate issues, treasury and investment (Devine, Britton, Mellor, & Halfpenny, 2000; Khalifa, 2004). In addition, many CAs branch out from traditional accounting work into areas such as business advice and consulting, company directorships, systems and technology, academia, teaching and training.

Public practice firms have been traditionally been formed as partnerships and structured in a hierarchical, pyramidal manner (Flynn, Leeth, & Levy, 1997). A larger number of junior staff members (technicians, data entry operators, new graduates) are under the supervision of a smaller number of managers, senior managers, associates and principals/partners (Grey, 1994). Recruitment and initial induction practices mean that they are typically socialized to “fit in” in terms of dress, working hours, and behaviour with clients (Grey, 1998). The partnership structure is often divided into salaried partners and equity partners who effectively own the firm (Holbeche, 1997). Equity partners therefore stand to gain the most from the financial success of the firm, but also carry most of the risk. Often partners carry and nurture the relationships in a heavy caseload of clients, as well as concentrating on building business (Holbeche, 1997). If the number of partnerships is limited and/or partners are not leaving, bottlenecks in the lower levels may occur.

CAs in public practice firms would generally work regular office hours, but more in the busy periods (fifty to seventy hours per week). They are typically required to record the

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43 For example, PricewaterhouseCoopers is the largest of the global accounting and consulting network of firms with 1997 annual revenue of NZ$13 billion and 135,000 staff. New Zealand staff number 1200 in 10 offices throughout the country (New Zealand Press Association, 1997)

44 Involves “the provision of advice and information relating to the operation of businesses which do not normally employ trained in-house accounting and business specialists (Holmes et al., 1991 p.22).
nature of their work on timesheets at six-minute intervals (Lewis & Cooper, 2005). A
colorado number of commentators talk of “client-based” and “long hours culture” (Grey, 1998;
Head & Sheely, 2001; Li & Wearing, 2001; Smith, 2004; Anderson-Gough, Grey, & Robson, 2005) and one where timesheets are misrecorded in order to make the CAs
appear more efficient and meeting budget (Lewis & Cooper, 2005). Technological
advancements are increasing the contactability of accountants and making it possible to
work all the time (“24/7”) and anywhere (Lewis & Cooper, 2005; Perrons, Fagan,
McDowell, Ray, & Ward, 2006). Busy periods arise particularly from the demands of
important customers and a large amount of deadline-driven work requiring attention at
the same time, such as preparing or auditing financial statements to meet regulatory
timeframes. Lewis & Cooper (2005) describe this as “firefighting” behaviour in response
to a crisis. Depending on their area of specialisation, accountants (particularly auditors)
may travel out of the office to meet with clients, or in large firms, be seconded overseas
for particular assignments. Accountancy is touted to be a team-oriented profession (Anderson-Gough et al., 2005),
but individual CAs are required to demonstrate a wide range of competencies and
capabilities in the performance of their roles, as displayed in Table 2.2.

The environment in which CAs operate is constantly changing. Globally, work is
becoming more intensifi ed, as more work is undertaken by fewer people (Lewis &
Cooper, 2005). However, electronic accounting packages mean that clients can now do
more of their own accounting work - it no longer takes professional expertise to prepare
financial reports. For more complicated work, the powerful clients have professional
expertise in-house (Hanlon, 1997). So this type of work is decreasing, and accountancy
businesses are not receiving as much repeat and ongoing business as they did previously.
Information provision on the world-wide-web is questioning the timeliness of CA
prepared and audited financial statements. CAs are concentrating more on analysis,
planning, interpretation, advice and decision-making (Half, 2001). They are increasingly
taking the role of consultants and working on one-off projects. CAs require increased

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45 Many large firms now participate in international joint ventures or off-shore operations.
knowledge of globalisation, technology and new types of industries (Cotton & Bracefield, 2001).

### Table 2.2 Key Capabilities of Chartered Accountants

<table>
<thead>
<tr>
<th>Content Knowledge</th>
<th>Skills and Abilities</th>
<th>Professional Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting (financial accounting, auditing, taxation etc)</td>
<td>Analytical and constructive cognitive (e.g. knowledge, understanding, application, analysis, synthesis and evaluation)</td>
<td>Ethical behaviour (e.g. independence, objectivity, confidentiality, integrity etc.)</td>
</tr>
<tr>
<td>Business (business law, economics, management etc)</td>
<td>Technical (including generic skills e.g. literacy, numeracy and IT proficiency, as well as skills specific to accounting tasks)</td>
<td>Professional demeanour (e.g. due care, timeliness, courtesy, respect, responsibility, reliability etc.)</td>
</tr>
<tr>
<td>General (non-accounting, non-business e.g. socio-political disciplines)</td>
<td>Personal (e.g. initiative, influence, self-learning)</td>
<td>Pursuit of excellence (e.g. commitment to continuous improvement, commitment to life-long learning)</td>
</tr>
<tr>
<td></td>
<td>Interpersonal (e.g. oral and written communication, negotiation, leadership, team work, political acumen)</td>
<td>Social responsibility (e.g. awareness and consideration of the public interest)</td>
</tr>
<tr>
<td></td>
<td>Organisational (e.g. strategic planning, project management, self-management and management of other people and resources)</td>
<td></td>
</tr>
</tbody>
</table>

Source: (Institute of Chartered Accountants of New Zealand, 2000)

In reacting to the competitive professional marketplace (Devine et al., 2000), some financial, legal and accounting firms are merging to provide "one-stop shopping" for busy working people (e.g. American Express). This brings into question the traditional partnership structure. There is a move to form companies with owners holding shareholdings. In New Zealand this is permitted under the New Zealand Institute of Chartered Accountants' (NZICA, formerly ICANZ) Rules, but there are special requirements that must be fulfilled, including consent from NZICA’s Council. However
this cannot be used for audit/assurance services because the Companies Act 1993 does not permit a body corporate to be the auditor of a company.

2.6.3 The New Zealand Accountancy Profession

NZICA (ICANZ)\textsuperscript{46} is the sole professional accounting body in New Zealand. It arose out of two organisations, the Institute of Accountants of New Zealand (established in 1894) and the Accountants' and Auditors' Association (established in 1898). The Association allowed women to sit for its examinations (unlike the Institute) and in 1902 the first two women were admitted, Miss Eveline Pickles of Christchurch and Miss Winifred Hill of Nelson. These women were also the first women to be admitted to any accounting body in the British Commonwealth (Graham, 1960). In 1908 The New Zealand Society of Accountants Act was passed. The New Zealand Society of Accountants (NZSA) was incorporated in 1909 merging the two former professional bodies.

Although there were no formal barriers to women’s entry into the New Zealand accounting profession, up until 1945, participation by women was rare (Emery, Hooks, & Stewart, 2002) and seen as deviant (Reskin & Hartmann, 1986). During the Second World War, women moved into the labour force (including accountancy) to replace men, but then exited due to either choice or pressure once the war was finished (Lehman, 1992; Hyman, 1997).

In the 1950s there were around 150 female members (2% of the membership)\textsuperscript{47}. Reports from some of these women demonstrate that they chose accountancy as a default option as they weren’t interested in any of the traditional “women’s careers” (e.g. nursing, teaching) (Emery et al., 2002). They were generally well-educated and encouraged by their fathers and other family members, but did suffer gender discrimination with regard to their status and rates of pay (McKeen & Richardson, 1998; Emery et al., 2002).

\textsuperscript{46} NZICA was known as ICANZ during the period of this research. It re-branded in 2005.

\textsuperscript{47} In 1958 when the New Zealand Society of Accountants Act was passed, there were a total of 6722 members (Graham, 1960).
The proportion of female membership has progressively increased from less than 5% in the 1970s (Emery et al., 2000) \(^48\) up to 34% in 2004 (Institute of Chartered Accountants of New Zealand, 2004). Women's accountants' groups have emerged in the branches, and in 2000 the Institute had its first female president (Mackenzie, 2000). Equal numbers of male and female members have been entering the profession since the early 1990s (Anonymous, 2003b), and a number of women have recently held prominent positions on the NZICA committees and executive (Williams, 2000). However, although women constitute 34% of NZICA, they only make up 12% of the self-employed chartered accountants\(^49\).

The New Zealand Society of Accountants changed its name to the Institute of Chartered Accountants of New Zealand (ICANZ) in 1994 and NZICA (New Zealand Institute of Chartered Accountants) in 2005. The authority for NZICA is derived from the ICANZ Act 1996 and the Act requires the Institute to have certain rules to cover for example, governance and management issues (Council, Executive Board), admission requirements and disciplinary requirements (professional conduct requirements, tribunals and appeals). NZICA consists of two colleges, the Chartered Accountants' (CA) College and the Accounting Technicians' (AT) College ("Institute of Chartered Accountants of New Zealand Act," 1996). Most members belong to the CA College. Members are admitted to the CA College after approximately seven years of tertiary\(^50\) and professional studies and examinations (PCE I and PCE II) and practical experience. For most members, their practical experience is gained in Chartered Accounting public practices\(^51\) as opposed to another form of organisation (Gill, 2001). CAs must also commit to forty hours continuing professional development (twenty hours structured and twenty hours unstructured) every year (Institute of Chartered Accountants of New Zealand, 2005b).

\(^48\) Women constituted only 3.6% of the accountants' labour force in 1971 (Davies & Jackson, 1993, p.51) Those working as accountants do not necessarily need to be Chartered Accountants.

\(^49\) The reason for this is not clear, but some American research (Fasci & Valdez, 1998) points out that small accounting practices owned by women make significantly less profit than those owned by men.

\(^50\) A four year course of tertiary study is required, usually culminating in a Bachelor degree and a diploma. In the past, a three year programme at a Technical Institute or University (Bachelor degree) was required followed by FQE exams.

\(^51\) There are about 1600 public practice firms in New Zealand, but more than seventy per cent of these are sole practitioners (Fisher, 2001).
NZICA has a current membership of nearly 28000 members (Institute of Chartered Accountants of New Zealand, 2004), representing the largest group of professionals in New Zealand (Williams, 2000; Gill, 2001). Approximately 3000 members are younger than thirty years old and a further 9000 are aged between thirty and thirty-nine years (Institute of Chartered Accountants of New Zealand, 2004). However growth in member numbers in the mid 1990s appears to have slowed in latter years and this appears to be due to a steady state in the number of new members joining (800-1000 per annum) (Gill, 2001). The number of accounting students graduating from New Zealand’s universities fell in the mid to late 1990s (Heaton, 1998), but this decline appears to have been arrested. However the maintenance or even small growth in numbers is largely due to increases in the number of foreign students, who often do not remain in New Zealand after their university studies (Marshall, 2003).

Employment opportunities for new graduates nationally and globally are good (New Zealand Press Association, 1999; Mackenzie, 2000). All the Big Four public practice firms take on thirty to seventy graduates each year (Shopland, 2001b). In 2005-6, the basic annual salary of provisionally qualified accountants 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, 2006b) and NZ$108,400 in public practice to NZ$146,500 in banking/financial services (Anonymous, 2006a), up from NZ$78,000 in 2000 (Mackenzie, 2000; New Zealand Press Association, 2001a). There are some differentials across New Zealand, with accountants in Auckland receiving, on average higher remuneration than in Dunedin (Hartley, 2002; Roberts, 2006b). Anecdotal evidence puts the annual income of partners between $100,000 and $400,000 depending on the size of the firm.

Retention of accounting (and other) professionals in New Zealand, is however a national problem. Salaries are considerably better in the United Kingdom, Australia and
America and this is causing retention problems and shortages in public practice firms in particular (Shopland, 2001b). Once young male and female graduates achieve their CA status, their desire to travel, plus be well paid whilst they are doing it, lures many overseas. Young New Zealanders have often travelled abroad (Section 2.2.2), but emigration statistics for 1998-2001 point to an increase, with fewer returning (Gibb, 2001). Evidence of this is that NZICA’s fastest growing branch is in London (Wallace, 2001). Six thousand of NZICA’s members are based overseas. It is unknown how many will return to New Zealand with their overseas-acquired skills (Anonymous, 2005a), but recent trends show a reversal in the net emigration statistics (New Zealand Press Association, 2002a). Lifestyle and family (Anonymous, 2003a) appear to the main factors that entice these New Zealanders home but anecdotal evidence suggest also (New Zealand Press Association, 2002a) that many only come back as far as Australia. Because of the pyramidal structure of public practice, a loss of some staff is seen as inevitable and may be even encouraged (Pascall et al., 2000). However, anecdotal evidence suggests that the non-return of many mid-level accountants to New Zealand may be causing a shortage at that level in New Zealand (Shopland, 2001a; Sinoski, 2002a). CAs can also apply for permanent or temporary “retired” status. Temporary retired status is often used by women who leave paid work for a period of time whilst they have young children (Institute of Chartered Accountants of New Zealand, 2005c), but a “catch-up” in professional development hours is required (Institute of Chartered Accountants of New Zealand, 2005a).

Until recently, there were no statistics kept of ethnicity of NZICA members but some information can be gleaned from general census information. Table 2.3 shows that

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52 A recent survey of 1600 managerial accounting and finance professionals in the USA put the average salary at US $87,108 (around NZ$115,000) and average total compensation at US$99620 (NZ$135,000) (SmartPros, 2004). See also Devine et al. (2000).

53 Commonly called the “brain drain”.

54 A recent survey of employees in New Zealand, Australia, Malaysia and Singapore showed New Zealanders to be the most happy in their work, with satisfaction being higher in the South Island. Even though pay rates are generally lower in the South Island and provincial centres than the large cities, there is greater access to the outdoors and the lifestyle is seen as less stressful than in the North Island cities (Thomson, 2002). New Zealanders are more interested in the quality of life, the environment, education and health services than economic growth (New Zealand Press Association, 2004c).

55 Around 4% of membership, and a third of that is due to parenting (Institute of Chartered Accountants of New Zealand, 2004)
accountants\(^56\) in New Zealand are predominantly European/Pakeha males (McNicholas, 2004). Section 2.3 highlighted the relatively low level of tertiary study by Māori. Subsequently only about 3% of accountants are Māori (Statistics New Zealand, 1996; McNicholas et al., 2000), with about half of these being female.

Table 2.3 Composition of the accountant workforce in New Zealand by Ethnicity and Gender

<table>
<thead>
<tr>
<th>Ethnicity</th>
<th>Female</th>
<th>Male</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>European/Pakeha</td>
<td>6387 (28.3%)</td>
<td>11253 (49.9%)</td>
<td>17640 (78.2%)</td>
</tr>
<tr>
<td>Māori</td>
<td>333 (1.5%)</td>
<td>378 (1.7%)</td>
<td>711 (3.1%)</td>
</tr>
<tr>
<td>Chinese</td>
<td>399 (1.8%)</td>
<td>447 (2.0%)</td>
<td>846 (3.8%)</td>
</tr>
<tr>
<td>Pacific Islanders</td>
<td>102 (0.5%)</td>
<td>117 (0.5%)</td>
<td>219 (1.0%)</td>
</tr>
<tr>
<td>Other Asian</td>
<td>276 (1.2%)</td>
<td>468 (2.1%)</td>
<td>744 (3.3%)</td>
</tr>
<tr>
<td>Other non-specified ethnic group</td>
<td>1005 (4.5%)</td>
<td>1395 (6.2%)</td>
<td>2400 (10.6%)</td>
</tr>
<tr>
<td>Total</td>
<td>8502 (37.7%)</td>
<td>14052 (62.3%)</td>
<td>22554 (100%)</td>
</tr>
</tbody>
</table>

Source: 1996 Census (Statistics New Zealand, 1996)

It is argued that Māori accountants may have inherent difficulties in reconciling the values and beliefs from their Māori heritage with that of the capitalist model\(^57\) (McNicholas et al., 2004). Māori have a different view of accountability, which pre-dates modern neo-classical theories of accountability (Mataira, 1994). The Māori notion of accountability is "based on the norms, obligations, laws and traditions, the way Maori people continue to organise themselves, primarily as hapu (subtribes) and iwi (tribes), in pursuit of sovereignty" (Mataira, 1994, p.33). Other conceptual and value differences between Māori culture and Western capitalistic accounting may also be difficult to

56 This population is made up of those persons practising as accountants in their jobs. They have not necessarily passed all the qualifications to become Chartered Accountants (see footnote 49), and conversely Chartered Accountants may not remain as accountants (e.g. may move into management, information technology, sharebroking, education etc).

57 According to Ritchie (1992), European/Pakeha culture has an emphasis on individualism, future orientation, secular materialism, equality, democracy and majority rule. On the other hand, the five (quite different) dominant aspects of Māori values are whanaungatanga (familiness), kotahitanga (collectivism), manaakitanga (reciprocal, unqualified caring), wairuatanga (spiritualism) and ranatiratanga (authority/chieftainship).
reconcile, for example Western capitalism’s orientation on the short-term, profit maximisation, and privileging of the financial (McNicholas et al., 2004). Because of the difference between the corporate and Māori environments, and due to the low numbers of Māori in accounting firms, Māori CAs can feel isolated. McNicholas et al (2004) state that female Māori accountants often choose to work in a firm where other Māori are employed, or where the partner(s) expresses an interest in their involvement in Maoridom.

On the other hand, the settlement of the Treaty of Waitangi claims (Section 2.3) has meant that Māori tribes are now owners of significant assets, which need to be managed in both a Māori and a capitalistic context (McNicholas et al., 2004). Accounting firms are recognising this emerging market and hiring Māori graduates/accountants, and allocating them much of this work. At least two of the multi-national accounting firms have set up Māori divisions within their organisations (McNicholas et al., 2001). And outside work, these young Māori professionals also have demands for their business skills made upon them from whanau, hapu, iwi and other Māori organisations.

It may be expected that similar situations are revealed for other ethnic minorities. However, although Asians constituted only 4.4% of the general population in 1996 (Gibb, 2000a), they constituted 7.1% of all New Zealand accountants. Kim (2004b) indicated that the employment status of Asian women more closely resembles that of European/Pakeha women than that of the indigenous Māori and Pacific Island women. However, even with their remarkable success in gaining entrance into the profession, Kim (2004b) argues that they are still marginalized. There is a scarcity of Asian women at top management and partnership level.

The gender inequities in salary and status in the New Zealand accountancy profession are detailed next. Much of the data arises from the quantitative Whiting & Wright (2001) research study, which was carried out by this thesis’s author and a co-author prior to the commencement of this thesis.
2.6.4 Gender Inequity in Salary and Status in the New Zealand Accountancy Profession

In the previous section it was observed that the earning power of accountants is relatively high. French and Meredith (1994) therefore argue, that even with increasing feminisation, the accountancy profession shows "few signs of deprofessionalization, deskilling or decreasing real wages" (p. 227). However, like the rest of the western world\textsuperscript{58}, gender inequities in seniority level and salary are found in the New Zealand accountancy profession (Neale, 1996; Whiting & Wright, 2001; Roberts, 2006a). These studies show that, on average, female accountants have lower job status and receive less remuneration than their male counterparts\textsuperscript{59}. Females are poorly represented in the top categories of the accounting profession (Macfie, 2002). More specifically, in 1998 the median salary for females was in the NZ$50001 \textasciitilde NZ$60000 salary band, whereas the comparable median salary for males was in the NZ$80001 \textasciitilde NZ$100,000 range (Whiting & Wright, 2001).

The most recent results concerning the causes, consequences and complexities of these gender inequities in the New Zealand accountancy profession are those from Whiting & Wright (2001). The method, results, resulting model and underlying theory from this study are presented in the following section. This is important because further development of the model forms the basis for a number of the research questions investigated in this thesis (Section 3.1). Using a pragmatic approach to research (Section 4.1), this study's qualitative method results are used to revise the model which was developed from quantitative results.

2.7 The Whiting and Wright (2001) study

2.7.1 The Method

A postal questionnaire was sent to a random sample of 299 non-retired ICANZ members in 1998 and 188 usable replies were received (63% response rate). Empirical quantitative analysis was used to investigate the relationships between seventeen explanatory


\textsuperscript{59} See also Lilley (2000).
variables derived from the literature, and the dependent variables of career status and salary. The explanatory variables were grouped into three main groups accordingly to the main thrust of the explanation: attributes (tertiary qualifications, ICANZ status, years of work experience, time out as a percentage of career, number of dependent children, primary caregiver status, number of working hours per week, personal attributes (self-confidence, competitiveness, decisiveness, leadership ability, desire for responsibility, ability to handle pressure), career aspirations and mobility), structure (level of mentor support received) and attitudes (discrimination). Mann Whitney U tests and categorical regression were used to investigate whether the independent variables were related to the dependent variables and whether there were differences by gender.

2.7.2 The Overall Results

Whiting & Wright's (2001) results indicated that for New Zealand accountants, higher levels of work experience, working hours per week, career aspirations, dependent children and personal managerial-type attributes, but lower levels of time out of career, and discrimination, all increased actual job status. The most important of these variables were career aspirations and work experience, followed by number of dependent children, discrimination and weekly working hours. Qualifications, mobility and mentor support did not influence job status. When the results were separated by gender, male accountants were shown to have significantly higher job status than their female counterparts, and this difference was related to their higher levels of work experience, working hours per week, perceived managerial-type personal attributes, and career aspirations, and to their lower levels of time taken out of their careers, responsibility for dependent children and discrimination. The gendered job status results have changed little since

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60 On average, a male's work experience in the accounting profession amounted to nineteen years, whereas a female's was much lower at seven years. Such a difference is explainable, given the only relatively recent participation of larger numbers of women in the New Zealand accounting profession, and the proliferation of women in the accounting workforce on part-time hours.

61 Males work an average of forty-seven hours per week whereas females work an average of forty hours per week. Neale (1996) reported that New Zealand part-time accountants were more likely to be women, and full-time accountants were more likely to be men.

62 Decisiveness, desire for responsibility, self-confidence, competitiveness, and ability to handle pressure, but not leadership ability.

63 On average, 2% for males as opposed to 11% for females.

64 61.5% of females with dependent children took on the role of primary caregiver, whereas only 2% of males did so.
1994 (Neale, 1995), except that, as in the United States (Reed, Kratchman, & Strawser, 1994; Hardin, Reding, & Stocks, 2002), there has been a move towards remuneration equality between the genders at the lower organisational levels.\(^{65}\)

### 2.7.3 Theoretical Basis for the Relationships and Individual Results

As mentioned above, the explanations for gender inequity in accountancy, were grouped by Whiting & Wright (2001) into three general categories, Attributes, Structures and Attitudes. These will firstly be discussed separately (Sections 2.7.3.1 - 2.7.3.3), but then in Section 2.7.4 the possibility of interconnections and/or problems with categorizing is developed.

#### 2.7.3.1 Theories Concerning Attributes

This theoretical category assumes that there are differences in the personal attributes and behavioural characteristics of males as a group and females as a group, and this accounts for their differential treatment. Gender difference in attributes is highlighted in feminist standpoint theory but feminists do not see this as an overarching reason for differential treatment. However, this has not always been the case in practice. Attributes are discussed below under the subsections headed personality traits and leadership attributes, career aspirations, human capital and family responsibilities.

**Personality Traits and Leadership Attributes**

Women were traditionally seen as possessing personal attributes and behavioural patterns less suited to managerial and leadership roles than those of their male counterparts.\(^{66}\) Males in Western societies have been perceived as being dominant, confident, self-reliant, unemotional, logical, aggressive and competitive (masculine gendered traits), whereas females were viewed as possessing feminine gendered traits of passivity and quietness and were considered generally too emotional and dependent to cope with the

\(^{65}\) At the senior management level there was a significant difference in salary. The median salary for females was in the $60-80,000 range, and for men it was in the $80-100,000 range.

\(^{66}\) Thereafter "personal attributes" refers to the personal attributes required for employment in high status positions of responsibility, such as competitiveness, assertiveness, decisiveness, self-confidence, desire for responsibility and success, and the ability to problem solve, handle stress and take risks.

\(^{67}\) Wajcman (1998) wryly notes that organisations have been founded on men's emotions; those of aggression, fear and anxiety.
cut-throat nature of business and the stresses associated with demanding managerial roles (Schwartz, 1989; Kirkham, 1992; Edlin, 2003).

However, a number of studies refute these claims. For example, Pfeifer & Shapiro (1978) find only minor differences in the personality attributes of male and female MBA students, concluding that "as for the belief that women have different personalities that disqualify them for responsible executive positions, let's just dismiss that myth as an old husbands' tale" (p.80). In fact, from about eighty years of psychological research, the main finding is a great similarity between men and women (Connell, 1987).

However, feminist standpoint theorists would argue that women do have a more caring, nurturing and feminine nature than men (Alvesson & Billing, 1997). But Claes (1999) argues that femininity and masculinity need not be treated as polar opposites. They could be considered as separate scales and the same person may get high scores on both. Others argue that men and women may be different but neither are ideal managers (Stivers & Campbell, 1995). Therefore they are complementary and can both add productively to a business.

Others argue that women’s nature, experience and socialisation means that they exhibit different styles of leadership (Northcraft & Guteck, 1993; Larsen-Harris, 2002). Traditional discussions of leadership attributes have invariably assumed the dominant hierarchical “American management style” which is mostly masculine (Claes, 1999; Sauers et al., 2002). This “emphasises control, use of power to dominate others and separateness of personal and work issues” (Alimo-Metcalfe, 1994 p.30). In the 1980s, women who achieved business leadership roles, had to conform to the traditional male styles of leadership. However in today’s organisations, there has been a reappraisal of effective management styles (Larsen-Harris, 2002), with an upgrading in the value of feminine (social-expressive) styles (“feminisation” of management style) (Hoddinott &

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68 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).

Jarratt, 1998; Sczesny, Bosak, & Neff, 2004). Team behaviour, flexibility, collaborative problem-solving and integration, communication skills and the ability to maintain networks of relationships are seen as increasingly important to successful management. Therefore suggestions have been made that females’ cooperative behaviour, person-centred approach (Sczesny et al., 2004), team building, communication (Coolidge & D'Angelo, 1994) and listening skills make them more suited to managerial positions than men (Grant, 1988; Rosener, 1990). Parry (2000) surveyed New Zealand managers in 1999 about the leadership capability of their immediate subordinates. He found that women were rated significantly more highly than men on transformational leadership qualities and lower than men on some of the transactional qualities of leadership. As transformational leadership is positively correlated with desirable leadership outcomes, and transactional is less positively correlated, then it appears that these future New Zealand women managers may achieve better leadership outcomes than their male cohorts (Parry, 2000). If there are sufficient numbers of these leaders, then corporation cultures may also be changed (Ross-Smith, Chesterman, & Peters, 2004).

Other attributes that may differ among men and women and will impact on their job remuneration, are self-promotion or “blowing one’s own trumpet” (Oakley, 2000; Orenstein, 2000; Anderson-Gough et al., 2005) and bargaining ability. Trish Hall, of the New Zealand consultancy firm Tall Poppies, says women often will not apply for jobs unless they can do the majority of the job description, whereas men will apply if they can barely do half of it (cited in Dekker, 2002). In addition, Linda Babcock of the Carnegie Mellon University (cited in Edlin, 2003) says women are satisfied with what they are offered and fearful of bargaining for higher wages (Cull, 2001). Men, on the other hand,

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70 The conversation styles of men and women are different. According to Tannen (1998), female talk is one where relationships are important, whereas in male talk facts are important. Women expect to have their turn and to see a fair outcome whereas men interrupt and compete in order to establish a winner.

71 Transactional leaders focus on basic needs and extrinsic rewards as a source of motivation and basis for management. They approach employees with some transaction in mind and obtain compliance (effort, compliance, loyalty) in exchange for expected rewards (economic, political or physiological). They tend to work efficiently within the system to preserve it. In contrast, transformational leaders attempt to raise employees’ needs to higher levels of motivation and maturity and encourage them to develop beyond expectation. They usually exhibit charisma or inspiration, provide intellectual stimulation and are concerned with the individual needs of the employees. They change the system to recreate their environment (Bass, 1985; Silins, 1994).
are focussed on their remuneration (Machung, 1989), believe that they deserve more 
(Betz, O'Connell, & Shepard, 1989) and will enter into negotiations to achieve it. Women 
are said to expect that their “hard work and high-quality work will be recognised and 
rewarded without their asking” (Twomey, Linehan, & Walsh, 2002; Edlin, 2003, p.28). 
Because of women’s reluctance to initiate negotiations, they miss out on resources, 
opportunities and advancements which men receive and benefit them throughout their 
careers. On the other hand, a recent Global Entrepreneur Monitor report cites New 
Zealand women as leaders in skills and motivation, with the country’s young women 
being considered as more entrepreneurial than their male counterparts. It argues that 
when it comes to setting up a business, women’s limitations in terms of self-belief and 
self-promotion (Tymson, 2002) are tempered by their better understanding of business 

Against this background of mixed findings, Whiting & Wright (2001) found that male 
CAs’ higher career status was positively and significantly related to their higher levels of 
personal attributes. New Zealand male CAs, in general, reported themselves as being 
more self-confident, competitive, decisive, responsibility-seeking, and as having a greater 
ability to handle pressure, than did the female CAs. As these measures are self-reported, 
it is difficult to tell if this is a "true" difference or an instance of females underestimating 
or not revealing their real abilities. As male accountants do indeed hold higher status 
positions, this tends to indicate that either the employers or the female employees 
themselves, believe that these attributes are more suited to higher status managerial 
positions of greater responsibility. How people think about themselves will impact on 
what they do. Indicatively, the more career-successful women possessed a greater desire 
for responsibility and were more competitive than less career-successful female 
accountants.

**Career Aspirations**

The theory here postulates that women do not achieve the higher corporate positions 
because they have relatively lower career aspirations compared with men. Latterly,
Hakim (1996) has suggested that there are two populations of women workers: most who place primary importance on the home and family, and a second, much smaller group who want a full-time career. Evidence from accounting studies is mixed; Barker & Monks (1998) report no differences in the career aspirations of Irish male and female accountants, whereas the NZSA Task Force for Research on Women (1995) study indicates that women accountants generally have lower aspirations. This latter study suggests that New Zealand female accountants tend to be “more committed to balancing career and personal goals” (Judson, 1997, p.64). Hoddinott & Jarratt (1998) argue that female accountants’ goals and measures of success are quite different to those of men (such as remuneration and organisational level), and Gammie & Gammie (1995) find evidence that female Scottish accountants consciously choose not to strive for the top, as their priorities lay with parts of their lives outside the workplace.

Career aspirations can also be something that changes over time especially as employees’ family lives become fuller. Younger CAs appear to show no gender difference in ambition, but differences do appear around the (childbearing and rearing) age of thirty years (Morley, Bellamy, Jackson, & O'Neill, 2002), with men showing significantly higher levels of ambition. However this can be counteracted by other life changes. White (1995) found that career centrality may become more common for women after they had tried and rejected the role of housewife, or when they separated from a partner. In both situations the women redefine themselves in terms of their own abilities, competencies and attributes (White, 1995). Aspirations can also change as the employees become more confident in their capabilities. Davidson & Cooper (1992) interviewed women managers and found that the majority of their interviewees had learned not to fear success and had gained in confidence and experience.

Whiting & Wright (2001) found that regardless of gender, career aspirations and work experience had the most influence on career status. However male CAs as a group

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72 Sampling differences may account for these different results. The first-mentioned sample is a relatively homogeneous sample of registered Irish accountants who commenced training 14 years previously and were approximately 35 years of age. The New Zealand sample drew on all practising registered accountants, regardless of experience or age.
showed significantly higher career aspirations than the female CAs and this had a positive impact on their career status. Of interest here is the high interconnectedness between family responsibilities and career aspirations (Large & Saunders, 1995). Being the primary caregivers in families was related to lower career aspirations, and more typically this role was fulfilled by women. Although few in number, those women who did aspire to the top, did engage in the long hours work culture and were treated equitably with regard to career status and salary.

**Human Capital and Family Responsibilities**

Human capital theory is a rational economic theory that proposes that males and females differ in ‘human capital’ (skills), which in turn, affects their productivity. An employee’s salary is, in theory, dependent on the economic contribution the specific individual makes to the firm. As each employee’s economic contribution is virtually impossible to measure, it is assumed that productivity will vary in accordance with an individual’s qualifications, *work experience and continuity of work history* (Rubenstein, 1984; Sinclair, 1991).

**Qualifications** are seen to be important influences on career status. As discussed in Section 2.2.1, men and women with tertiary levels of education have comparatively high rates of labour force participation compared to those with primary education, and this is more marked for women (Elder & Johnson, 1999). All CAs have a tertiary level of education and females tend to outperform males in the standard of their accounting qualifications (Mutchler, Turner, & Williams, 1987; Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Gammie & Gammie, 1995; Macdonald, 1995) and so it might be expected that females’ career status would be higher. Whiting & Wright (2001) did find that females were significantly higher qualified than male CAs. However, as the sample showed little variation in qualification level (a tertiary accounting qualification is a prerequisite to entry and many were limited to this), the statistical tests failed to show any relationship between level of qualification and career status. Tertiary qualifications are the ticket into the New Zealand accountancy profession but appear to have little influence
on career status thereafter\textsuperscript{73}. Guinn, Bhamomsiri and Blanthorne (2004) also found that in the United States, advanced educational qualifications did hasten the speed of achieving partnership but only by a matter of a few months.

Counteracting the fact that female CAs have higher formal qualifications (Anderson-Gough et al., 2005), previous studies commonly indicate that women spend significantly less time in the labour force than men, and are less likely to work continuously (Corcoran & Duncan, 1979; Hooks, 1992; Jackson & Hayday, 1997). This would appear to be curious in the case of tertiary-qualified women, as these women have greater and more remunerative labour market opportunities and suffer higher costs from dropping out of the labour force (Elder & Johnson, 1999). However, it does typify the workforce patterns of the male-breadwinner/ female-part-time-carer model (Section 2.1.1) (Mincer & Polachek, 1974; Hooks, 1992; Harriman, 1996) evident in New Zealand and is directly related to the taking of primary responsibility for children. Whiting & Wright (2001) found that on average, female CAs work significantly fewer hours and take more time out of their careers with increasing numbers of dependent children, but male CAs showed no such relationships. They also found that higher working hours per week (O'Malley, Bird, & McCraw, 2003)\textsuperscript{74} and less time out of a career (Pierce-Brown, 1999) had a significantly positive influence on career status and so women were effectively penalised in their careers because they were the primary caregivers. White (1995) confirms that the majority of career successful women display high career centrality\textsuperscript{75}, working continuously and fulltime, fitting domestic responsibilities around their work and are therefore conforming to the male model of career success. Faludi (1991) reports that single women excel in the workplace and earn more than their married peers, and a recent article by Professor Alison Wolf (Asthana & Campbell, 2006) talks of the new “elite women”, who have no children, and are just as successful as men in the workplace.

\textsuperscript{73}The exception would be in tertiary education where the level of academic qualifications would be more important (Collins, Reitenga, Collins, & Lane, 2000).

\textsuperscript{74}In New Zealand, 77\% of professional and managerial workers' working hours are between 8am and 6pm on weekdays, 14\% are between 6pm and 8am any day, and 9\% are in the weekend from 8am-6pm i.e. one quarter of their work is outside normal working hours (Callister, 2003).

\textsuperscript{75}The extent to which individuals see involvement in a career as central to their adult lives (White, 1995).
Many researchers have cited work-family conflict\textsuperscript{76} as an obstacle to employment and promotion opportunities (Li & Wearing, 2001). Family responsibilities can lead to parental leave, work interruptions, increased household responsibilities and arrangements concerning childcare and eldercare. Therefore, as the accounting profession is “time-squeezed” (Lewis & Cooper, 2005) and often demands long hours of work (Head & Sheely, 2001; Li & Wearing, 2001; Anderson-Gough et al., 2005; Gammie, Gammie, Duncan, & Matson, 2005), family responsibilities can be seen to interfere with professional commitment (Anderson, Johnson, & Reekers, 1994; Fisher, Boyle, & Fulop, 2004) and therefore impede career progression. Being “professional” is seen as being available to clients at all times, and if CAs sacrifice personal time to do this, then they are promotable (Lewis & Cooper, 2005). Most literature suggests that there is a belief that career success is founded upon the ‘male career model’ that largely ignores the impact of marriage, household duties, and pregnancy and children (Hoddinott & Jarratt, 1998; Linehan & Walsh, 2001). Working mothers appear to be disadvantaged in the career stakes whilst fathers are actually advantaged by having families (Windsor & Auyeung, forthcoming). However, some studies by Anderson et al (1994) and Vinnicombe & Singh (2003) reported perceived restrictive effects on career progression for both working mothers and fathers. The literature on the influence of parenting is reviewed next, followed by some emerging literature which addresses newer family structures and the sharing of family responsibilities.

Claes (1999) argues that women usually pay a higher personal price for top positions than men do. “While men and women managers often share common stressors, females in managerial positions are often faced with additional pressures, both from work and from the home/social environment\textsuperscript{77}, not experienced by male managers” (Davidson & Cooper, 1993).

\textsuperscript{76} Can include caring for elderly parents as well as dependent children (Anonymous, 2001a; Kossek, Colquitt, & Noe, 2001).

\textsuperscript{77} Haynes (2004) talks of how female accountants forge their self-identities when becoming mothers, and the contradictions, guilt and anxiety that they felt in wanting to continue their professional careers whilst being highly committed to their children. However, over the last twenty years, researchers have found no difference in social, emotional or intellectual development among children in day-care and those raised at home, even when they were placed in other care as young as six months. In addition, the key to a healthy bond appears to be a mother’s sensitivity to her child, the quality of their relationship, not whether or not she works (Beard, 1998).
1992, p.38). One such additional pressure is the fact that women actually bear children and may have to (for health reasons) or desire to (bonding reasons) take parental leave with the birth of a child. This is likely to be at a time when advancing in a career is at a critical point (in the woman’s early thirties) and is seen as a lack of dedication and commitment (Hoddinott & Jarratt, 1998). Burke & McKeen (1995) also note that a temporary career break is commonly perceived to convey a lack of career commitment, which may in turn lead to less organisational investment, lower levels of coaching, mentoring and training, and fewer challenges and assignments (Section 2.7.3.2). Despite these perceptions, recent figures show that almost 90% of women return to work after maternity leave, either on a full-time or part-time basis (Hayes & Hollman, 1996; Hooks, 1998) and those with graduate degrees (such as CAs) are less likely to resign thereafter (Lyness & Judiesch, 2001). In addition, Hooks (1998) argues that focussing on maternity leave is misguided. She states 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 including family.

Once a child is part of the accountant’s family structure, arrangements for household work and childcare can have an impact on ability to engage in paid work. As additional children are born, or if offspring are ill or disabled, non-work roles become increasingly demanding (Reed et al., 1994; Vickers & Parris, 2004) and women are less likely to return to work after parental leave (Sceats, 2003). Sociological studies reveal an uneven distribution of child-care and other home responsibilities within families, with the wife usually assuming the greater proportion regardless of outside commitments (Yogeve & Brett, 1985; Krausz, 1986; Morris, 1990; Ferree, 1991; Gershuny, Godwin, & Jones, 1994; Barker & Monks, 1998; Brennan & Nolan, 1998; Li & Wearing, 2001; Smith, 2004). Many women carry out a second shift of unpaid labour when they return from their paid work (Hochschild, 1989; Chafetz, 1997; Kelly, 1997; Windsor & Auyeung,

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78 See Section 2.4. The most common mother age range for European/Pakeha childbearing in New Zealand is now 30-34 years. See also Smith (2004).
79 Between 11 and 20 percent of children in New Zealand have a long-term health condition (O’Donovan, McMillan, & Worth, 2004) which is comparable to Australia’s reported 15% (Vickers & Parris, 2004).
Employed working women are seen to suffer from two conditions; firstly role overload, in which the woman is expected to fulfil more roles (e.g., wife, mother, daughter, employee, housekeeper) than she can handle; and secondly role conflict among these various roles (Kelly, 1997). Women are the ones whose salaries are earmarked for expenditure on childcare (Vogler, 1998) and are expected to put family needs above paid work when unexpected problems and emergencies arise (Blau & Ferber, 1992; Summerskill, 2001; Gordon & Whelan-Berry, 2004). Whilst there is evidence of work and shared care-giving benefiting women’s mental health, sense of financial security, well-being and performance (Smith, 1992; Beatty, 1996; Barnett & Rivers, 1996; Kossek et al., 2001) there is also some evidence that “burnout” amongst working women is the result of both work and non-work stressors, whereas for men, “burnout” is influenced only by work stressors (Aryee, 1993). Some women talk of a lack of energy (Vinnicombe & Singh, 2003) and bemoan the absence of a “wife” to provide support (Chafetz, 1997) as they are not finding that support in their spouses. A recent British survey found that “more than half of women do not believe that their partner plays a significant role in the juggling act that is daily family life for most” (Summerskill, 2001, p. 24).

To ease this role overload and minimise “spillover” effects from the varying roles (Lambert, 1990; Young & Kleiner, 1992), women will limit their career choices (Rubenstein, 1984; Orenstein, 2000) so that they "choose" lesser paying jobs in order to work part-time or accommodate childcare responsibilities (e.g. primary school teaching) (Lambert, 1990; Smith, 2004). However, part-time hours do have an image problem in the profession, where they are perceived as reflecting a lack of commitment, and impacting negatively on promotions (Hooks, 1990). Women also “choose” to place their careers behind that of their male partner in terms of relocation demands, or take

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80 Also known as "the double day" (Folbre, 1994)
81 Orenstein (2000) believes that young women limit their career opportunities from the very start. She argues that they make career choices that are based on the supposition that they will be the primary caregiver, and when children come, it seems reasonable that they (and not their husbands) work part-time.
82 On the other hand, those who use them argue that part-time schedules can work well, but they take planning and negotiation to be successful. This requires a committed employee (Hooks, 1990).
83 New Zealand male accountants are more likely to have a partner working part-time, casually or not at all, than their female counterparts, who are more likely to have a partner who works full-time (Neale, 1996).
the slower "mommy track" (Chafetz, 1997 p.119) route up an organisation\textsuperscript{85} or take measures to ease the domestic burden (eg. drop standards, buy in convenience food, employ domestic labour\textsuperscript{86}). Even though these actions are characterised as "choices", they are often determined by the structures in the organisations (Section 2.7.3.2) and families (Sections 2.1.1 and 2.4), and women may feel that they have no choice, or are making large sacrifices or tradeoffs (Friedman & Greenhaus, 2000; Wood & Newton, 2006). Friedman and Greenhaus (2000) argue that the more people believe that they are making a tradeoff, the less satisfied they are with their careers, their families and their lives.

However, some women display greater levels of agency (Haynes, 2004) and can effectively juggle family and work demands. Some women report that they have to work harder than men to receive the same recognition (Olsson & Walker, 2003). Even so, Sheely & Stallworth (2004) argue that women's commitment to their careers will always be questioned. This can lead to a stalling in women's careers as they are perceived to be less dedicated, qualified and less experienced than their male counterparts (Luscombe, 1994). In response to this downgrading, it has been suggested that some women will perceive career and family as mutually exclusive (White, 1995) and will choose to forgo (Smith, 2004), limit or defer having children\textsuperscript{87} and long-term partners (Anderson et al., 1994; Barker & Monks, 1998; Cooper, 2001; Wood & Newton, 2006). New Zealand fertility statistics demonstrate that professional and managerial women have fewer children and are more likely to have no children than women in lower occupational

\textsuperscript{84} Accountancy may require employees to relocate as new opportunities and promotions arise (Hooks, 1992). Bird (1979) and Jackson & Hayday (1997) find that a woman's career is frequently considered secondary to her husband's, implying less likelihood of female relocation for a promotion than for males.

\textsuperscript{85} They, either explicitly or implicitly, trade fewer and slower salary raises and promotions, for the reduced job expectations owing to time and attention given to families. Feminists argue that the "mommy track" reinforces the assumption that family responsibility lies with women, and therefore does not encourage sharing of this work (Chafetz, 1997), and reinforces the patriarchal structure of organisations (Section 2.7.3.2).

\textsuperscript{86} Female housework tends to be that of repetitive, low control jobs (cooking, cleaning and laundry) which are far more hazardous to the person's mental health than the high control jobs (can be done at the individual's convenience) which are more usually the domain of men (Barnett & Rivers, 1996).

\textsuperscript{87} In fact some feminists (Purdy, 1997) advocate a babystrike, because the benefits and burdens in marriage and child-rearing are unfairly allocated, and women must be freed from these burdens in order to have time to fight for equality. See also Erosa, Fuster and Restuccia (2002).
groups (Sceats, 2003). However these statistics do not indicate the reasons for, or direction of, the relationship. Childlessness may not be voluntary. Enforced childlessness (e.g. infertility) could mean that a woman concentrates on her career. Or alternatively, because a woman wants a career, then she has no time to meet a partner with whom to have children (Asthana & Campbell, 2006), or chooses not to have children (Wajcman, 1998; Wood & Newton, 2006). Cooper (2001) reported that 70% of ‘high-flying’ women avoid marriage and children compared to only 7% of high male achievers. However Beatty (1998) found no evidence to support this, or the allegation that successful professional and managerial women have higher rates of divorce than the average for women in North America.

On the other hand, men are “allowed” to have both career and family (Asthana & Campbell, 2006), and several authors have suggested that family structure can have a positive effect on males’ career success. Keng-Howe & Liao (1999) suggest that it is more socially desirable for a man to be married with children as it provides “personal stabilisation that serves to support careers” (Kirchmeyer, 1998, p.678). Married men with children are seen as more settled, secure and dedicated than their single counterparts or mothers, and it is argued that they will be driven to achieve because of their (traditionally) breadwinner role (Keng-Howe & Liao, 1999). Kanter (1977) and Wajcman (1998) also suggested that spouses provide additional resources for job performance. In particular, married men have more resources to invest in their careers than single men because wives provide them with additional resources, especially when not employed outside the home (Grey, 1994). Husbands can then focus their time and effort on their jobs, thereby increasing their productivity (Gray, 1997; Keng-Howe & Liao, 1999; Smith, 2004). Without the responsibility of housework and children, men are free to ride the "glass escalator/elevator" (Williams, 1995 p.147; Safer, 1996). In contrast, women do not gain in the same way, as it is unusual for them to have a stay-at-home husband and

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88 In addition, professional and managerial women who work full-time have lower fertility rates than those that work part-time and are almost five times more likely to have no children (Sceats, 2003). Interestingly, studies show that childless couples are as happy as parents who have good relationships with their children, and happier than those whose relationships are distant (Griffin, 1996).

89 This term refers to those structural features of a profession that enhance males' careers independent of their ambition or desire (Williams, 1995).
as Tharenou (1999) suggests, male spouses are less likely to provide support to their wives’ career, resulting in lower productivity from married women.

The literature investigating these assertions has provided some mixed evidence. Kimmell & Marquette (1991) and Anderson et al (1994) both found support for the belief that marriage and children had a more negative influence on the career advancement of female auditors than on the careers of their male counterparts. In Australia and Singapore, Windsor & Auyeng’s (forthcoming) survey results showed that managerial advancement of accountant fathers was more positive and occurred more quickly than for comparable accountants who were mothers. This was even evident for Singaporean women who receive more institutional and social support for parenting than their Australian counterparts. Keng-Howe & Liao (1999) reported that in Japan, marriage and children had positive effects on men’s careers in comparison to those of single and childless men. But surprisingly, in such a traditional culture as Japan, the same was found for women. However Keng-Lowe & Liao (1999) suggested that the married women were those in dual career ("post-traditional") families (see below) and these women would benefit from their husband’s support compared to single women. In addition, Kirchmeyer (1998) found no significant differential effect of family structure on the perceived career success of American male and female managers. Overall, however, Anderson et al (1994) suggested that “the greater impact of family obligations on females vs males in the workplace has been proposed as a second source of gender bias in public accounting” (p. 485).

The career costs of children have therefore in the past, been borne heavily by women. Folbre (1994) argues that to change the gender imbalance, we need not increase women’s opportunities in the workplace directly, but to increase men’s responsibilities outside the workplace. Family, not gender, may be the impediment to career, for those spouses who share responsibilities. This is an emerging area of research and one that was not specifically considered in the Whiting & Wright (2001) study which found that female CAs in general had a less traditional career structure, engaging in time out of the
profession and part-time work more than male CAs. This had a direct negative impact on their career status and salary. However the evidence from a small group of high career status women in that study, combined with the family structure changes occurring in New Zealand, and recent literature into dual career couples and negotiating roles, suggest that the findings from Whiting & Wright (2001) should be further developed. Therefore further discussion of family effects on careers are presented in Section 2.8 and will lead to the research questions presented in Chapter Three.

2.7.3.2 Theories Concerning Structure

Crompton (1999) suggests that occupational structure plays an important role in shaping the extent of stereotyped gender divisions of labour. Structural-centred theories propose that women are significantly disadvantaged as a result of the traditional patriarchal structure of modern organisations. Wajcman (1998) describes how the male culture is so ingrained in corporations that people do not even recognise that the organisations are gendered. Section 2.2 has already detailed how the labour workforce has reflected societal beliefs about the place of men and women in the public and private spheres. The New Zealand workplace is both horizontally and vertically stratified with respect to gender and ethnicity, although it has become less stratified in recent years. Traditional linear careers have been based on the patriarchal male breadwinner/female carer model. Husbands have traditionally been the primary wage earners in their families (Tharenou, 1999) and are therefore expected to advance more than single men and more than women in general, as their primary role is to take care of the home and family (social

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80 One third of female CAs took up part-time work at some time during their careers, compared with just 2% of male CAs. The primary reason for 92% of these women working part-time was childcare commitments.

81 She studied medicine (professional occupation) and banking (managerial occupation) and found that female doctors had more children than bankers, and also were more likely to have a relatively conventional domestic division of labour. She linked this to the differences in the career trajectories of the two occupations. Medicine requires a long training period, and once received, the doctor has a licence to practice using their acquired skills and knowledge. Careers can be planned. Many women doctors choose specialities (eg dermatology, radiology, general practice) that enable them to continue in professional practice on a part-time basis. On the other hand bank managers do not require a licence to practice, but forge their careers within the organisation, responding to change. These careers are much less easy to plan, working practices are less flexible and the demands of children are much harder to accommodate. Family life is forced to change, noticeably in the share of domestic work undertaken by the bankers' spouses. Accountancy may fall somewhere between these two occupations depending on the branch of accountancy chosen.
expectations theory\textsuperscript{92}. Although family structures have changed remarkably over the past fifty years, there is still evidence that the most rewarded person in management positions is the traditional male breadwinner (Tharenou, 1999; Schneer & Reitman, 2002).

Several structural barriers to female progression in organisations have been identified in the literature. These are discussed below under the headings of organisational culture, power and authority in organisations, mentor support, and networking and the ‘old boys’ network.

**Organisational culture**

The concept of organisational culture is used to refer to a set of meanings, ideas and symbols that are shared by members of the organisation and has evolved over time (Alvesson & Billing, 1997). It guides actions and social relations within the organisation. The tone or culture of an organisation can be set by corporate management (Maddock & Parkin, 1994) and permeate down to lower levels. Much of accountancy, by its very nature is embedded in a commercialised culture (Kirkham, 1997), being results-oriented, client-focused and performance driven (Windsor & Auyeung, forthcoming). Initially, accountancy was a universal male domain and much of the “male culture” remains today (e.g. male attributes equated with manager attributes, male career model required for progression, competitive environment, etc). However, variations may occur in the pervasiveness of the male culture in organisations. Three possible dichotomies are discussed here: large and small organisations, organisations with higher numbers of women and those with lower numbers of women, and public and private sector organisations. In practice, combinations and intermediaries of these will arise.

Larger firms (the Big Four and large corporates) are often characterised as having more rigid career paths and ruthless attitudes (“up or out”) (Sheely, 2004) founded upon the traditional male career model (Doucet & Hooks, 1999) and this may be detrimental to

\textsuperscript{92} Family responsibilities have been discussed in Section 2.7.3.2 as part of women’s attributes. However, as will be noted in Section 2.7.4, the notion of caring for family as “women’s work” and its relegation to the home, means that this could also be considered a structural barrier. Hence the difficulties of categorization and interaction as discussed in Section 2.7.4.
women's career opportunities. Furthermore Kyriacou (1997) found that female accountants appeared to associate more positive feelings with smaller firms as they are not so competitive, formal and impersonal, and may offer more flexibility and understanding of personal life issues such as family demands (Coolidge & D'Angelo, 1994; Lewis & Cooper, 2005). Mentoring (see later sub-section) in small firms focuses not only on career development, but also on social support (Herbohn, 2004). Typically partnerships for women in the United Kingdom have been largely restricted to smaller practices (Ciancanelli et al., 1990). On the other hand, some women feel larger firms offer more opportunities because their mentoring is focussed on career development (Herbohn, 2004) and they have more structured human resource and work-life balance programmes (Coolidge & D'Angelo, 1994). Section 2.8.4 describes some of those policies, which are perceived by many as indications of a movement to a more ‘family-friendly’ culture. Smaller firms may not have the resources (human and financial) to support the policies of a work-life balance approach effectively (Smith, 2004).

In addition to size of organisation, the numbers of women in an organisation may have an effect on the male culture. This is of particular interest here because of the increasing feminisation of the accountancy profession. Kanter (1977) first argued that organisational change would occur only when women were present not as “tokens”, but in sufficient numbers to assert themselves and influence cultures and values. “Token” women can be excluded from male groups (Kanter, 1977) and these women are consequently more likely than women who are not in the minority to see the organisation as having negative attitudes to women and to experience problems in their working relations with men (Simpson, 2000). Martin, Knopoff and Beckman (1998) suggested that a different set of “emotional norms” might emerge when an organisation 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)93.

More recent literature has focussed on the organisational levels at which women are employed. Ely (1995) suggests that the level at which women are appointed, and the

93 See also the work of Le Feuvre (1999) in Section 2.2.1.
power they exert, is more important for organisational 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 “organisational fit” for women employed in the organisation (Simpson, 2000) and a change in management culture (Ross-Smith et al., 2004). But even if there is an imbalance at the top level, a more even mix at lower levels provides women with a greater sense of fit than if gender imbalance permeates all levels (Simpson, 2000). Therefore, one might extrapolate that the influx of women into accounting, albeit not into the top levels, has created a more hospitable environment for women, even with the small number of women at the higher levels.

Thirdly, culture may be different in organisations which vary in their key objectives. Public sector and not-for-profit organisations promote a culture of service and beneficence, and accountability to the taxpayer and the government. On the other hand private sector organisations are more concerned with competitiveness, making a profit and providing a return on investment and are accountable to their shareholders (Olsson & Pringle, 2004). EEO policies are mandatory in the New Zealand state sector only (Section 2.5.4). One might therefore imagine the private sector accounting organisations to be more ruthless and less receptive to concessions such as workplace flexibility for family reasons. Olsson and Pringle (2004) demonstrate that the public sector in New Zealand is indeed more active in planning and implementing EEO policies and also has more women and women in senior positions and on its boards (Birchfield, 2003) than the private sector. They postulate that “the private sector may represent a more masculine work environment, while the public sector could be construed as more feminine” (Olsson & Pringle, 2004, p.31). Progression for women may therefore be less problematic in public sector organisations than in private sector organisations.

However over the last fifteen years, New Zealand’s public sector has changed radically to a new ethos more focussed on competitiveness and “user pays” (Kelsey, 1995) and one where both profit and social goals are of importance. And at the same time, private sector organisations such as accountancy firms, have much larger numbers of female staff and have made some changes to their masculine environments (Section 2.8.4). Therefore one
might expect that the culture and environments of these sectors have become more similar. Olsson and Pringle (2004) did find parallels but also differences in the two environments, and although female representation in senior management continues to be low, they characterised both the public and private sectors as "sites of hope for advancement" for women (pp.37-38). They saw the public sector as a supportive and confidence building environment for women whereas the private sector organisations were particularly good at targeting individually talented, confident and high achieving women. These high achieving women, could, of course be those that are emulating men's behaviour and this is discussed further in the following section and Section 2.7.3.3.

In addition to these three dichotomies, it is useful to mention here the influence of individual senior managers. Senior managers exert a large amount of control on the culture of an organisation and can legitimise or reinforce certain types of attitudes and behaviours (see following sub-section). The different styles and attitudes of individual managers can have quite different outcomes for individual women employed in those organisations (Simpson, 2000).

Power and authority in organisations

In the field of psychology, structural barriers are included as part of the situation-centred and organisation structure perspectives, which emphasise that women's lack of opportunity and power in organisations and the sex ratios within organisations explain their lower levels of career success (Morrison & Von Glinow, 1990). Power may be accorded to men within the organisation through their positions of formal authority (Mann, 1995; Hultin & Szulkin, 1999), their control of information, knowledge, technology and performance evaluation (Fogarty, Parker, & Robinson, 1998), through symbols and their informal networks (Twomey et al., 2002). In other words, men are the "gatekeepers" on the upward path to leadership (Gardner, 1990). Some respondents to the Whiting & Wright (2001) questionnaire commented that the dominance of men in the upper echelons of organisational management made it more difficult for women to

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94 Boards of Directors have been criticised for appointing on the basis of personal contacts and previous experience, which effectively cuts out women and minority ethnicities (Maitland, 2003).
progress. External clients may also reinforce this power, by preferring to deal with male managers.

Therefore, “employers often promote those that reflect their own values and ideals” (Larsen-Harris, 2002 p.3). The long hours\textsuperscript{95} and client-availability\textsuperscript{96} culture (Anderson-Gough, Grey, & Robson, 2000; Li & Wearing, 2001; Head & Sheely, 2001; Smith, 2004) under which public practice accountancy partners succeeded in gaining partnership by their mid-thirties (Meredith & Brown, 1998) might be seen as the yardstick. According to Kanter (1977, p.72), “Organizations clearly reproduce themselves. People in power (who are mostly masculine men) mentor, encourage, and advance people who are most like themselves” (homosocial reproduction)(Fawcett & Pringle, 2000; Anderson-Gough et al., 2005). She hypothesised that social conformity is important if individuals are to reach upper level management positions, and that women reaching these levels usually resemble the men in power. That is, “blokes tended to appoint other blokes to high-flying jobs – blokes who looked like themselves, with whom blokes felt comfortable” (Editor, 2001). In a study of the sex-role characteristics of auditors, the authors concluded that “a high ‘stereotypic masculine’ orientation is indeed a key ingredient to advancement… in ‘Big Six’ accounting organizations” (Maupin & Lehman, 1994 p.435). Barker & Monks (2004) also found that female partners in Irish Big Four firms predominantly displayed masculine characteristics. Maupin (1993), Oakley (2000) and Morley et al (2002), all suggest that this places women in an irresolvable dilemma (a behavioural double bind). In general society they must be caring and expressive, but to succeed professionally they must be assertive, competitive and dominant. Women may be alienated by the male environment if they appear too strong, but they may be totally ignored if they present as weak (Maupin, 1993). Women at the top are also subject to more pressure as they become “tokens” and highly visible if things go wrong, and are

\textsuperscript{95} Schein (1993) argues that the issue of long working hours forces some women to choose whether to strive for the top of the career ladder, which is something that their traditional male colleagues are not required to do.

\textsuperscript{96} Part-time hours are perceived as conflicting with the over-riding requirement to be available to clients (Anderson-Gough et al., 2005).

\textsuperscript{97} See also Gardner (1990), Collins et al (2000) and Larsen-Harris (2002).
alienated from their male peer group and from other women (Oakley, 2000; Orenstein, 2000; Guinn et al., 2004). Stereotyping is discussed further in Section 2.7.3.3.

Mentor support

Given the overrepresentation of males in the top echelon of business organisations, the structural-centred theory anticipates that gender differences in mentor support will result, as males are more likely to provide mentor support to other males than they are to females (Labourne, 1996; Hull & Umansky, 1997; Kaplan, Keinath, & Walo, 2001). Numerous researchers (Douglas & Schoorman, 1988; Covaleski, Dirsmith, & Heian, 1990; Scandura, 1992) have found mentoring to be positively related to career progression and/or job performance and productivity. This may be due to the protégés' access to important social networks offering important informal information (see below), their exposure to role models, their increase in self-confidence (White, 1995) and their opportunity to display their skills and competencies to senior management (Dreher & Ash, 1990). These all serve to raise the protégés' profiles within the firm (Anderson-Gough et al., 2005). Mentoring has also been linked to reduced training and labour costs, increased job satisfaction, lower turnover in public accounting firms (Viator & Scandura, 1991; Barker, Monks, & Buckley, 1999; Kaplan et al., 2001; Herbohn, 2004) and a lesser likelihood of women choosing part-time employment over fulltime employment (Herbohn, 2004).

Research has investigated the benefits of same-sex or cross-gender mentoring experiences. Barker et al (1999) found that Irish male accountants tend to benefit significantly more from the role modelling offered by male rather than female mentors, whereas the benefit to women is unaffected by the mentors' gender. Herbohn (2004) found no significant differences in the nature of mentoring support between same gender and mixed gender relationships in the Australian context. However Ragins & Cotton

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98 Mentoring usually refers to a senior professional person who takes an interest in the sponsorship of a more junior professional (Siegel, Mosca, & Karim, 1999). It entails career functions of sponsoring, exposure and visibility, teaching the job, teaching the informal system and protection, and the psychosocial function of role modelling, encouragement and personal counselling (Kram, 1985). Herbohn (2004) characterises mentoring in terms of three separate functions, career development, social support and role modelling.
(1999) found that female protégés with a history of male mentors earn significantly more than comparable women with a history of female mentors, which is probably due to the difference in organisational power of the mentors. On the other hand, female protégés with female mentors are more likely than those with male mentors to engage in after-work, social activities with their mentors (Ragins, Belle Rose & Cotton, 1999). Female protégés with male mentors may be reluctant to engage in such activities, because it may be misconstrued as sexual in nature (Burke & McKeen, 1990) or they lack the leisure time (see following section) or interest in the social activity offered (Barker & Monks, 1998). Other studies (Freeman, 1990; Kisch & Ryan, 1991; Flynn, 1996), indicate that female role models do act as significant positive influences in terms of career aspirations, for other women. However Hoddinott & Jarret (1998), suggest that women in high managerial positions often do not support and mentor younger women because of their own difficult path to the top. In summary then, if high status male accountants are more likely to choose to mentor other males, then females will have less access to the benefits of mentor support, and vertical segregation of men and women in paid employment could result.

Even with comparable mentor support for males and females, other facets such as discrimination (Section 2.7.3.3) still reproduce gender inequity. Ragins & Cotton (1999) found that although female protégés with a history of male mentors received more promotions than their male counterparts, they received less compensation. Male mentors may be able to help female protégés advance up the organisation but may not be able to buffer them from discriminatory salary decisions.

In addition, ethnic disadvantage and discrimination will complicate the equation. Prior research has suggested that members of racial minority groups face limited opportunity structures and additional constraints in their careers, particularly in the types of career-

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99 In engineering (male-dominated), social work (female-dominated) and journalism (gender-integrated) occupations. See also White (1995) which surveyed successful career women in commerce and law.

100 In this case, women are viewed as seducers and distracters of male colleagues, and therefore a more suitable place for them is considered to be in the home (Khalifa, 1998). In the past women accountants were not given out-of-town assignments, because wives of the travelling male accountants might disapprove (Dahl & Hooks, 1984).
enhancing relationships they are able to develop (Burke & McKeen, 1990; Thomas, 1990), which could affect their occupational satisfaction and achievement. Viator (2001) found that African-American public accounting employees were less likely to obtain an informal mentor, perceive greater barriers to obtaining a mentor and have stronger intentions to leave public accounting than Caucasian accountants. When they did secure mentors they reported lower levels of social support, protection and assistance than their Caucasian counterparts. So although these results are for a different racial group, it does appear that female Māori accountants face a harder battle than Pakehas to secure productive mentoring relationships that could assist their movement up the hierarchy. McNicholas (2000) reports that although female Māori accountants often choose to work in a firm where other Māori are employed, there are very few Māori employed in accounting organisations, which limits their ability to access mentors of the same ethnic group and gender.

In recent years, formal mentoring programmes introduced in large public practice accounting firms, appear to be counteracting some of the problems of the biased selection process encountered in informal mentoring (Sheely & Stallworth, 2004). Specific techniques are employed to match protégés with mentors (Viator, 1999), thus offering both male and female CAs opportunities to access knowledge, wisdom and influence of those in top positions (Sheely & Stallworth, 2004). Viator (1999) suggests that they reduce perceptions of barriers to obtaining a mentor, and are part of the social change taking place in these firms. All Irish female Big Four partners interviewed in Barker & Monks' (2004) study reported the importance of a mentor to their career progression. But Blake-Beard (2001) emphasises that formal mentoring alone will not guarantee high career status and that support comes from many sources such as informal mentoring and networks.

In the Whiting & Wright (2001) study, mentor support was not found to be significantly related to job status for all CAs together. But for female CAs it was positively related to career aspirations, levels of personal qualities (confidence etc), job status and salary and so appears to be more important for women’s progression. NZICA requires a mentoring
programme for candidates who are fulfilling the practical experience component of their CA registration. However, Whiting & Wright (2001) suggest that formal mentoring programmes may be an important addition for women at senior management level, as this is the level at which many women plateau in their accountancy careers.

Although mentoring may assist women to achieve occupational success, it could also be seen as just another mechanism to force women into accepting the male structure of organisations, and adapting to it so that they can move up a hierarchy. This essentially devalues women’s work and abilities. In an interview (Powell, 2000), Dr David Clutterbuck tells an anecdote of women refusing the formation of a female mentee group aimed at decreasing female staff turnover. The females argued that it was an organisational cultural problem and their solution was to mentor the top executives (male), which lead to the disappearance of the retention problem and greater exposure of women throughout the organisation.

Networking and the Old Boys’ Network
As well as mentoring, the lack of access to other organisational networks is also cited as a barrier to the career progression of women (Kirchmeyer, 1998; Oakley, 2000; Twomey et al., 2002). Mentoring can be particularly useful in the early stages of career development, whereas networks with peers can be beneficial at all stages of a career (Linehan, 2001). Both formal and informal networking could be considered part of the organisational culture but can extend outside it. They are considered separately here, as they are often mentioned on their own as powerful facilitators in career advancement (Li & Wearing, 2001). There is some evidence that men spend more time networking than women as they have more time due to fewer family responsibilities (Linehan, 2001).

Many public practice firms formally work in teams. Being mentored by, and having an opportunity to work close to senior people (e.g. as personal assistants), can give access to a network of influential contacts and can lead to involvement in challenging assignments, all of which make the individual more visible within the firm (Cull, 2001; Vinnicombe & Singh, 2003; Sheely & Stallworth, 2004; Anderson-Gough et al., 2005).
Success in those challenging assignments also raises self-confidence (Section 2.7.3.1), which may lead to the seeking-out of further challenges (White, 1995).

'Locker room' theory ('old boys' network' or 'old boys' club') centres on the creation of informal networks between males sharing common interests, and how they tend to socialise with one another outside of office hours more than they do with the females of the firm (Davidson & Burke, 1994). Linehan (2001) reports a strong old boys' network in the European accountancy industry. Berton (2001, p.6) states that many men have admitted privately that they are “less comfortable working long hours with women simply because they are not the type of buddies that they can go out and have a drink with after work”.

During such socialisation activities, friends become transformed into 'contacts' (Grey, 1994), information is shared and alliances are formed, in particular with more powerful (in terms of career status) men (Linehan, 2001; Anderson-Gough et al., 2005). This social networking provides male CAs with “the appropriate contacts for business situations” (Barker & Monks, 1998, p. 816), represents “selling opportunities” (Grey, 1994, p. 492) and can perpetuate male customs and traditions. The amount of client fees brought into large accounting firms can impact on promotion (Windsor & Auyeung, forthcoming), so to not engage in networking, reduces the chances of securing new work. Women lack access to these networking groups as well as the inclination and leisure time to participate, if they are mothers in paid employment. As a result, women may miss many of the career opportunities that arise during activities conducted out of office hours, such as on the golf course or watching rugby (Barker & Monks, 1998; Twomey et al., 2002; Anderson-Gough et al., 2005).

To counter the old boys' network and the lack of senior female mentors, women's networking has been identified as a useful process to assist women who are seeking to advance their careers in some way (Ehrich, 1994). Over the past twenty years, women's formal networks in professions, management and women's groups have increased markedly (Still, 1988; Berkelaar, 1991). However, these networks are different from the
old boys' networks, which are unconscious, informal and private in nature (Schmuck, 1986) and difficult for women to access (Berkelaar, 1991).

In general the networks to which males belong tend to be more powerful than the networks to which females belong (Ehrich, 1994). Not only do women join less powerful formal networks (feminist and sociocultural as opposed to mainstream), but also they network more with females (who have less power than males) and they have different objectives in joining (e.g. not for contacts, favours and help, but for companionship, support and understanding etc) (Ehrich, 1994; Redwood, 2003).

Although Whiting & Wright (2001) did not specifically question respondents about the 'old boys' network', some respondents did mention that its existence (or alternatively "organisational politics"\textsuperscript{101}) affected women's ability to progress upwards in accounting organisations. Although the rate of social change may question the current existence of the 'old boys' network', a number of authors (Burridge & Thomas, 1996; Chung, 2001; Li & Wearing, 2001) argue that it is very much alive and well.

### 2.7.3.3 Theories Concerning Attitudes

This group of theories focuses on the discrimination and 'bias' of the dominant group (white males) as the causes of the differential treatment of males and females in terms of access to workplace positions and rewards. Women do report more discrimination\textsuperscript{102} in male-dominated firms than female-dominated firms (Gardiner & Tiggemann, 1999). Some writers argue that "gender bias is still one of the biggest issues that women face in the workplace (Klein, 2003, p.4)\textsuperscript{103} whereas others propose that overt forms of bias and discrimination are no longer evident (Johnson, Kaplan, & Reckers, 1998). One must also note the compounding effect of discrimination on not only gender grounds, but on the

\textsuperscript{101} Defined as "behaviours intended to promote self-interest, often without regard for, or even at the expense of organisational goals...self-serving actions not sanctioned by the organisation" (Hochwarter, Kacmar, & Witt, 2000, p. 473). Hoddinott & Jarratt (1998) argue that many women dislike the politics at the top of the organisation.

\textsuperscript{102} Discrimination occurs when a person is treated less favourably than another person in the same or similar circumstances.

\textsuperscript{103} See also Lanier & Tanner (1999), Chung (2001) and Fielding (2004).
basis of race (Anonymous, 2000a, 2000b; Kim, 2004b) and sexual orientation (Ragins & Cornwell, 2001)\textsuperscript{104}.

Sexual (gender) discrimination is seen by some as part of the structural barriers for women in a firm, but following Hull & Umansky (1997), Whiting & Wright (2001) considered attitudes separately. Categorisation and interactions are discussed further in Section 2.7.4.

Sexual discrimination

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). Economic labour market discrimination occurs when relevant stakeholders (employers, customers, employees etc.) have discriminatory tastes (conscious or unconscious) even when women or minority racial groups are perfect economic substitutes for white men in the workplace (Becker, 1957). Therefore discriminatory employers only hire women and racial minorities at a wage discount large enough to compensate for the loss of utility or level of discomfort associated with employing them (Blau & Ferber, 1992). If there are not many discriminatory employers then women can choose not to work for them; if they are widespread then women will have to find jobs at discriminatory firms.

Once in a firm, discrimination against women can take place in many forms. Prior to anti-discrimination legislation (Section 2.5.4), it was commonly observed (Rubenstein, 1984; Paludi & Strayer, 1985). Two key components of discrimination are sex-role stereotypes and statistical discrimination (Morrison & Von Glinow, 1990; Hull & Umansky, 1997). These are discussed further below.

\textsuperscript{104}Ragins and Cornwell (2001, p. 1244) found that gay employees were "more likely to report discrimination when employed in groups that were primarily heterosexual and in organizations that lacked supportive policies and were not covered by protective legislation" and this perceived discrimination was associated with negative work attitudes and fewer promotions.
Sex-role stereotypes are beliefs about the behaviours and attitudes that males and females should display (Terborg, Peters, Ilgen, & Smith, 1977). Grouping people into categories and associating specific attributes with those categories is one way individuals attempt to make sense of a complex social environment (Sheely & Stallworth, 2004). The danger is that these stereotypes are frequently accompanied by attitudes of prejudice (Morrison & Von Glinow, 1990), which may lead to discriminatory practices and career impediment (Chan & Smith, 2000; Chung, 2001; Metz, 2003; Tomkiewicz & Bass, 2003; Sheely & Stallworth, 2004).

Females are typically stereotyped as being communing, nurturing and submitting (Chung, 2001), less likely to stand pressure (Coolidge & D’Angelo, 1994), and less suited to challenging assignments (Chan & Smith, 2000) and high status positions of responsibility within organisations (Schein, 1973, 1975; Davidson & Burke, 1994; Oakley, 2000). However, women may just display different ways of leading and this could be due to their different experiences and socialisation (Larsen-Harris, 2002). Researchers have found that whilst growing up, females are encouraged to play cooperative games while males are encouraged to be competitive (Northcraft & Guteck, 1993). As described earlier, power-seeking behaviour presents women with a dilemma: the qualities perceived as displaying leadership in a man are often stereotypically judged to be traits of hostility and aggression in a woman (Dipboye, 1978; Jamieson, 1995; Wajcman, 1998; Olsson & Walker, 2003; Vinnicombe & Singh, 2003). For example, in the highly publicised 1990 case of Anne Hopkins vs Pricewaterhouse, Hopkins was denied a partnership in this firm, even though she brought in the most business of all the 88 candidates (Weisel, 1989). She was the only female applicant, and was criticised by her male colleagues as being "overbearing, macho and abrasive" and to have more chance of getting a partnership she ought to "walk, talk and dress more femininely". The Court found Price Waterhouse guilty of permitting "negative stereotyped comments to influence partnership selection" and the plaintiff was awarded a partnership in the firm (Lewin, 1990). However, as this incident happened over fifteen years ago, occurrences such as

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105 Men’s lack of experience in business is interpreted as “potential” whereas for women it is seen as being “unprepared for promotion” (McDonald, 2002) as cited in Sheely and Stallworth (2004).
this are no longer so overt, but may be more subtle and presented in an unconscious manner (Johnson et al., 1998).

In addition, as well as males' inhibition of females' career success in this manner, sex-role stereotypes can also influence the women themselves. In a New Zealand study, female as well as male commerce students perceived that successful managers required characteristics and attitudes commonly ascribed to men (Sauers et al., 2002). Women (and minority groups) may internalise negative stereotypes to the point where they limit themselves and turn down future opportunities for fear they will not succeed (Ilgen & Youtz, 1986).

However, Hull & Umansky (1997) found no substantial evidence that senior audit managers and partners use sex-role stereotyping when evaluating the effectiveness of employees. This result suggests that perhaps at least overt sex-role stereotyping in society may be diminishing. The decrease may be due to occupational socialisation (Gomez-Mejia, 1983), in which the beliefs of individuals are 'moulded' by their employing firms (Anderson et al., 1994), which have in turn been influenced by the introduction of the employment equity and equal opportunities legislation (Kelsey, 1995).

'Statistical' discrimination refers to a practice of top management whereby members belonging to a particular group of society 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 (e.g. females or those of minority racial or ethnic groups (England & McCreary, 1987; Witkowski & Leicht, 1995; Smith, 2000). Economically, statistical discrimination is perceived as being rational behaviour and is consistent with profit maximisation. But this judges individual women on the basis of employers' beliefs about group averages, and an individual female possessing desired characteristics, may be "discriminated against inadvertently" (Rubenstein, 1984, p.21). Loft (1992) concurs, noting 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).

Kirkham and Loft (1993) and others characterise accountancy as a profession which practised social closure based on credentialism. Through a series of exclusionary techniques, a self-selected occupational elite differentiated itself from other practitioners, who they considered, on average, to be less competent. This led to a scarcity in the market for their services, thereby increasing their social and economic rewards and establishing their professional status. Membership exclusion was typically on the basis of gender and social class, but in latter years the influence of race has been highlighted (Hammond, 1997; Johnston & Kyiacou, 1999; Anisette, 2000; Kim, 2004a; Fearfull & Kamenou, forthcoming). Statistical discrimination also applies with respect to racial or ethnic groups. Kim (2004a) provided a wonderful description of how Chinese were excluded from the New Zealand accountancy profession, initially because they were denied citizenship and later through recruitment procedures. Career progression was limited because of the influence of ethnic stereotypes, non-inclusion in social groups and differences between the Chinese cultural values of humility, quietness and modesty and the desired western male leadership characteristics. Women of ethnic minorities may therefore, be the recipients of statistical discrimination on two accounts.

There are two main theoretical models for understanding the relationship between race/ethnicity and gender (Nkomo, 1988). Firstly, the cumulative effect model argues an additive effect of these two factors that can either be negative ("double-whammy" or "double-bind" theory) or in the case of affirmative action (positive discrimination) can act in a positive manner (the "two-fer" theory). The double-whammy theory ranks race/ethnicity above gender. That is, race/ethnicity is the minority women's first burden and gender intensifies it. The second theoretical model views race/ethnicity and gender as parallel phenomena that can be understood in similar ways and that if we understand the processes involved in one of these, we can extrapolate them to the other.
Social stereotyping and discrimination against women and minority groups have been commonly used to relegate them to inferior employment status. However there are some differences in the stereotypes with white women being seen as weak and docile, black women as strong and powerful and Asian women as quiet, tedious and timid (Kim, 2004a; Fearfull & Kamenou, forthcoming), and resulting discrimination can therefore range from benign neglect to segregation and repression (Nkomo, 1988). Kanter (1980) suggested that white male employers tend to find white women easier to accept, more socially and culturally comfortable and less threatening competitively, than those of other races (Kim, 2004a). Ethnic women are seen as an extreme abnormality (Nkomo, 1988). Fearfull & Kamenou (forthcoming) also describe how ethnic minority women suffer from "bicultural stress" when trying to fit into their own ethnic world as well as the westernised world of their workplaces.

In her interviews with thirteen Māori women from New Zealand accounting firms, McNicholas et al (2004) found some of the women identified discrimination in their workplaces as a result of their gender, race and class. These women also felt they had a harder task to prove themselves because they were both Māori and female. However Annisette (2000, p.8) promotes attentiveness "to the capriciousness of racial boundaries over time" and says that the closure strategies of accountancy bodies are changed over time as a result of this. Certainly McNicholas et al (2004) found some evidence of this in New Zealand. Accountancy firms appear to hire more Māori accountants, now that more Māori are participating in university studies and because Māoridom has more power and resources (and potential accounting work) gained through the Treaty settlements. However, firms may also make more demands on an indigenous women employee (e.g. to be the "token" woman on a committee) in order to appear as an equal opportunity employer. Given that these women are scarce then the responsibilities placed on these women are disproportionate.

The other ethnic minority group represented in the New Zealand accountancy profession (but like Māori, only in small numbers) are those of Asian background. Kim’s (2004b) study of five Chinese female accountants in Auckland indicated that they perceived that
their career development had been negatively impacted by the interaction of both gender and race/ethnicity. They perceived gender to be a more significant obstacle than race/ethnicity for their career development.

The Whiting & Wright (2001) study asked respondents about discrimination, but responses may not have solely related to gender discrimination. Discrimination was negatively related to job status and female CAs in general reported greater levels of discrimination in their work than did the male CAs. Comments from respondents did indicate that some statistical discrimination (i.e. on the basis of past trends and averages) against females may be operating. In addition career-successful men report that they are subject to less discrimination than less successful male CAs.

2.7.4 The Explanatory Framework – Connections and Interconnections

In summary, three groups of theories (attributes, structure and attitudes) were used to explain gender inequity in pay and organisational status in the accountancy profession. The question can then be asked: "how are these theories related?" Are they mutually exclusive, or conflicting, or do they contribute equally or unequally? Whiting & Wright (2001), as well as the accompanying literature, provide some support to all these theories and so an interdisciplinary, holistic theoretical framework was developed by Whiting & Wright (2001) (see Figure 2.1). This is in accord with the beliefs of Crompton, who argues that researchers should not attempt to use a "single overarching system or theoretical explanation of gender relations" but should "adopt a position of theoretical pluralism" (Crompton, 1999, p.8). She argues "that different dimensions of the complex whole of gender relations may require different explanatory frameworks" (p.8).

Therefore, gender differences in salary and employment status in the New Zealand accountancy profession appear to be the result of a complex relationship among the three explanatory categories (Ilgen & Youtz, 1986; Whiting & Wright, 2001) of Attributes, Structure and Attitudes. Whiting & Wright's (2001) investigations provide substantial support for the direct influence of gender attributes (career aspirations, perceived managerial-type personal attributes, work experience, working hours, time out and family
responsibilities) on job status in the New Zealand accounting profession. In addition the structures of the organisation (mentor support) and attitudes towards women of the main players in the organisation (discrimination), have some influence, but this appears to be less direct or possibly less important. Of all the factors examined, career aspirations and work experience had the most influence on job status, regardless of gender.

Figure 2.1 Influences on Gender Differences in Salary and Organisational Status. A Comprehensive Theoretical Framework

However interrelationships among the three influences (attributes, structure and attitudes) appear also to be important and demonstrate the complexity of explanations for gender inequity. This issue is not one where there is a single explanatory reason. As reasoned earlier, some factors such as responsibility for dependent children can be considered as an attribute or a societal structural issue and accordingly categorization is difficult
(Tashakkori & Teddlie, 1998) and may even be unhelpful. Examples of the interrelationships found in the Whiting & Wright (2001) study are provided below.

2.7.4.1 Attributes-Structure

Family responsibilities have been considered as attributes, but they could be considered as part of structural barriers, or an interaction between the two. The patriarchal structure of society has traditionally provided men with the positions of power, and women with the jobs of childrearing and housework\textsuperscript{106}. Similarly, Pascall et al (2000) argue that because men are facing increasing competition from women in the paid workforce, they foster the culture of long working hours to keep women out of the top jobs. This reinforces and upholds traditional divisions of labour in the home, with women servicing partners' occupations rather than their own. Schein (1993) challenges the observation that women choose not to reach the top because their families are more important. Schein suggests that until the traditional corporate structure is confronted, women are forced to make a career/family choice, which their male counterparts are not required to do. In addition, Ciancanelli (1999) believes that many gender survey studies fail to reliably separate subjective preferences from social structuring of preferences, and Dex & McCulloch (1997) highlighted the degree to which the decisions about the division of labour are socially embedded. This current study recognises that there may be an interaction between structures (both in the home and at work) and women's attributes and "choices". For example, because of the structures within their organisation (e.g., fulltime partners only) or wider society (lack of good quality, reasonably priced childcare) and their attributes (mothers of several children), females may be "forced" to lower their career aspirations, and in doing so reinforce the status quo structure in the organisation.

Sexual harassment can not only be considered under attitudes, but might also be an area that links the influence of attributes and structures. One attribute of women is their sexual bodies and the role of sex partner (or sex object) defined by the patriarchal societal structure can sometimes spill over into the business environment (Kelly, 1997). Reports of female harassment of males are rare (Hale & Kelly, 1987) but many women

\textsuperscript{106} Some authors discuss structure in terms of the patriarchal practices at work and in the family (Hartmann, 1995; Ginn, Arber, Brannen, Adale, Dex, Elias, Moss, Pahl, Roberts, & Rubery, 1996).
experience some form of sexual harassment (Kelly, 1997). There is evidence of sexual harassment occurring in public practice accounting firms (Stanko & Schneider, 1999). In Maupin's (1993) study of male and female accountants, a major issue mentioned by women for lack of female seniority in accounting was sexual harassment.

Career aspirations are viewed in this model as attributes of an individual, but they can be modified by the structures in the organisation. Encouragement from others through mentoring, formal and informal networks and progression success can raise career aspirations and lead to a desire for increased challenges (White, 1995).

2.7.4.2 Attitudes-Structure
This is an example of the well-known "chicken and egg" dilemma. The desire by males to protect the patriarchal organisation of society (and subsequently the accounting profession) may lead to the development of sex stereotypes and discrimination against women. Or on the contrary, these discriminatory practices may encourage structural organisation such as the "old-boys network" and male-male mentoring. Traditional power structures and stereotypes reinforce one another. However the increasing movement of women into paid employment, the strength of the feminist movement, and the implementation of EEO legislation appear to be decreasing the intensity of this reinforcement.

2.7.4.3 Attributes-Attitudes
Kanter (1977) hypothesises that women who reach higher organisational levels, usually resemble the men in power. This is supported by Maupin & Lehman (1994, p.435) who find that for auditors "a high 'stereotypic masculine' orientation is indeed a key ingredient to advancement... in 'Big Six' accounting organisations". If high status female accountants demonstrate similar personal attributes to high status male accountants, it may be difficult to ascertain whether these attributes are innate and have contributed to their success or whether the females have responded to the pressure of prevailing attitudes.

107 See ongoing legal cases in the financial services industry in USA and UK (Walsh, 2004b).
The problems of categorising influences and the existence of complex sets of interactions and interdependencies indicate that the holistic explanatory framework developed by Whiting & Wright (2001) needs further investigation and development. This task is pursued in this thesis. As well as the interconnections indicated by Whiting & Wright's (2001) findings, further developments in the literature and in societal practice may influence this revision. These changes and complexities are reviewed below in Section 2.8.

2.8 Further Changes and Complexities

Oliver (1992) describes the antecedents for institutional change as political, functional and social, and emanating from either within the organisation (intra-organisational) or from societal/environmental changes. Earlier sections in this thesis have referred to the changes that have been occurring in many areas of society that are impacting on institutional change, and may be "deinstitutionalizing\(^{108}\)" the traditional gender roles observed in the accounting profession, e.g. the social construction of what constitutes gender, family structure, participation of women in the paid workforce, the nature of accountancy work and the scarcity of qualified accountants. The Whiting & Wright (2001) study is a snapshot at a particular point in time (1998) and utilizes a method in which male and female CAs are treated as two relatively homogeneous groups. The rate of change and the diversity of societal structures indicate that this study should be updated. Some of the changes that are of relevance are the intra-organisational factors such as gendered specialisms in accounting, and organisational work/life integration initiatives, and the societal changes such as generational characteristics of accountants, and increased male participation in unpaid work. These are discussed in sections 2.8.1 to 2.8.4.

2.8.1 Gendered Specialisms in Accounting

Section 2.5.2 explained that as women moved into the once male-dominated professions, the professions, or areas within it, sometimes became downgraded and less lucrative (Chamberlain, 1996; Gibb, 2000a). Khalifa (2004, p.24) has highlighted the existence of

\(^{108}\) Deinstitutionalization is defined as the erosion or discontinuity of institutionalized organizational activities or practices (Oliver, 1992).
a hierarchy of specialisms in the United Kingdom accountancy profession, and argues that the hierarchy reflects "particular notions of professionalism that were linked to people of particular genders". In particular, she argued that professional people were viewed as "the masculine bread-winner who could dedicate time to work without interruptions from home" (Khalifa, 2004, p.24).

Consequently, personal tax work is seen as feminine as it involves regular working hours, flexible work arrangements (Almer & Kaplan, 2000), attention to detail and technique, infrequent face-to-face contact with clients and a greater presence of females (often mothers) (O'Neill, 1998) working in the area. Khalifa (2004) suggests that careers in tax are equated with 'mommy track' careers. Working long and unpredictable hours, serving and socialising with the clients, and socialising with peers are viewed as part of 'acting like a professional' (Grey, 1998; Anderson-Gough et al., 2000) and so the specialisms displaying those characteristics are seen as masculine and rated more highly in status. The newer specialisms of corporate finance and management consulting are two such specialisms, and their elevated status is also due to the increased autonomy of the individuals offering those services and the less routine nature of their task (Roberts & Coutts, 1992). Audit is also seen as less prestigious and more feminine because of the routine (Roberts & Coutts, 1992) and (tedious) attention to detail required (Grey, 1994) and because hard work, ambition, communication and interpersonal skills are not required as much as in management consulting. Hanlon (1997) also suggests that auditing is downgraded as it is viewed as a process that provides little benefit to the client. On the other hand, auditing has been characterised as not being suitable for women (with children) because of the need to travel away from home (Burridge & Thomas, 1996)\footnote{Assumes that women do not want to travel ("the glass border") (Mathur-Helm, 2002). On the contrary, men also cite travel as a problem (Burridge & Thomas, 1996).}, the high demand to meet client deadlines (Harvey & Buckley, 1998; Chan & Smith, 2000; Linehan & Walsh, 2001), the need to socialise out-of-hours to attract more clients (Khalifa, 2004), and the perceived infeasibility of flexible work practices in that area (Almer & Kaplan, 2000).
Khalifa (2004) also found that the two least prestigious specialisms of auditing and personal tax are also the least financially rewarding. The implications are that if involved parents wish to specialise in these areas in order to balance their work and home life, then they will be penalised with respect to career advancement and remuneration. The other specialisms will continue to demand adherence to the male career model and will be elevated in terms of career prestige and remuneration.

2.8.2 Generation Characteristics
There have been suggestions that many younger members of the accountancy profession are not prepared to engage in the male career model and its allegiance to work (Coolidge & D'Angelo, 1994). It is therefore important to investigate the strand of literature which concerns itself with the characteristics, outlooks and orientation of members of different generations and the effects on work habits.

At work in the accountancy profession at present would be those of the “Baby Boomer” generation (born between 1943 and 1960) and “Generation X” (born between 1961 and 1980) (Earle, 2003; Appelbaum, Serena, & Shapiro, 2004). “Generation Y” or the “Millennial Generation” (born between 1981 and 1994) (Poindexter, 2003; Anonymous, 2005b; Roberts, 2006a) are just entering the profession. Even though there is some debate as to whether generations differ in their characteristics (Howe & Strauss, 2000; Appelbaum et al., 2004) there are implications for workforce planning. Baby boomers are sending their children through school and approaching retirement. They have worked hard to rise up through the hierarchy, prefer clear lines of accountability and authority and are less comfortable with flattened organisational structures (Earle, 2003). They usually have a strong sense of loyalty and have many years of experience and knowledge (Anonymous, 2005b).

On the other hand, the X and Y generation value themselves and are “looking out for number one” (Sinoski, 2006, p.36). Generation Xers have been raised in the information age (Twomey et al., 2002; Earle, 2003), are more focussed on career development, work/life balance issues (Ferrers, 2001; Sinoski, 2002b) and child-rearing (Smith, 2004). It is argued that they have been given freedom, and are therefore independent, self-
centred, demanding and drawn to opportunities to learn, enjoy, and be recognised (Sinoski, 2002b; Poindexter, 2003; Anonymous, 2005b). Howe & Strauss (2000) argue that the incoming millennial generation are quite different from the previous generation. They are the product of an environment with older parents who wanted and protected them and treated them as friends, two-income families, structured daycare, organised sports and extra-curricula activities and electronic technology. They are good time managers, have strong self-confidence, have strong collaborative skills and are technology smart (Poindexter, 2003). They are used to sensory overload and crave energetic and innovative organisations that will value their ideas and creativity (Earle, 2003; Roberts, 2006a). They like to move on and up the career ladder (Roberts, 2006a). So in addition to any personal differences between genders, there may be observable differences among generations, and younger staff may be more interested in a work-life balance, than their older colleagues. In order to build and maintain a productive workforce, it would therefore appear that organisations need to create an environment of respect for all groups in order to create synergies among them.

2.8.3 Increased Male Participation in Unpaid Work

Impacting on the workplace, and entwined with the changes in gender roles and generation, are the changes in family structure. New family structures and economic restructuring within couples can provide the potential conditions for a renegotiation of the domestic division of labour, and therefore potentially impact on differential career advancement. Section 2.4 described the increased diversity in family structures in New Zealand and Section 2.1.1 described the addition of dual career couples and postgender marriages to family typologies. Other literature has charted the increase in dual career couples (Rosin, 1990; Coolidge & D'Angelo, 1994; Barnett & Rivers, 1996; Harvey & Buckley, 1998; Smith, 2004) and the fact that in order to progress, women are attempting to sustain continuous work patterns (Smith, 1992; Harvey & Buckley, 1998) (Section 2.7.3.1). Successful female accountants often state that spousal support, childcare and domestic assistance are important to their career success (Gammie & Gammie, 1995).
Women in dual career couples are moving towards giving up the “Perfect Mother” syndrome\textsuperscript{110} (Orenstein, 2000) and negotiating (Lewis, 2001) an increase in their spouse’s responsibilities in the home sphere (Folbre, 1994). Orenstein (2000) maintains that “in order for women to fulfil their potential as individuals, separate from their roles as wives and mothers, men - at least more men – have to take on full responsibility at home” (p. 285). Lewis (2001) has observed a shift in attitudes within middle-class UK families. Both the male and female spouses are now aware of the inequities in the unpaid family work and the tradeoffs that that this necessitates with individual’s self-development (work or leisure activities). There is evidence of discussion about this issue within families (Smith, 2004) and international findings indicate that there is some attitudinal change (New Zealand Press Association, 2003c) and fathers’ share of childcare has been increasing over time (Barnett & Rivers, 1996; Gershuny, 2000; Yeung et al., 2001; Gammie et al., 2005). Some women are allowing/forcing men to be equal partners at home (Orenstein, 2000) and men with full-time professional working wives are more likely (to be forced) to take over some domestic duties (Crompton, 1999; Smith, 2004). This is easier for self-employed fathers, as they can exercise some control over their working schedules (Hooks & Cheramy, 1989).

Research studies have indicated that the relative percentage of women's unpaid domestic work to men's, decreases with women's full-time work (Vogler & Pahl, 1993; Fleming, 1997), length of the women's period in employment (Gershuny et al., 1994), educational level of spouses, women's access to material resources (Marx-Ferree, 1991; Schwartz, 1994) non-flexibility of women's employment environment (Crompton, 1999), and the level of the women's relational resources\textsuperscript{111} that affect ability to negotiate changes in family relationships (Benjamin & Sullivan, 1999). Coltrane (2000) and Gordon & Whelan-Berry (2004) both found that more balanced divisions of housework are associated with women perceiving fairness, experiencing less depression and enjoying

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\textsuperscript{110} The idea that a “good” mother is completely responsible for managing family life (Orenstein, 2000). She is expected to be “nurturer, creative playmate, developmental psychologist, educational expert and ready volunteer” (Peters, 1997, p.13).
\textsuperscript{111} ‘Relational resources’ are those interpersonal and emotional skills and resources that individuals bring to a relationship resulting from exposure to individual and group therapy and counselling, self-enhancing workshops, books, tapes and videos, and advisory services (Benjamin & Sullivan, 1999).
\end{flushleft}
higher marital and life satisfaction. Women's full-time working appears to make more of a difference in liberalising gender relations and equalising the status of the spouses than part-time work. Orenstein (2000, p.289) argues that “until men fully understand what it means to straddle two worlds, women who pursue “life balance” will continue to sacrifice career advancement”.

Taking on more domestic and childcare responsibilities can, however, impact on men’s careers. Numerous studies have documented the existence of a ‘daddy penalty’, as men in dual career relationships tend to earn significantly less than those with stay-at-home partners (Lewin, 1994; Barrett, 1995; Rapp, 1995; Chafetz, 1997; Barker & Monks, 1998; Kirchmeyer, 1998; Burke, 1999). Several theories have been suggested to explain the ‘daddy penalty’. Kanter (1977) presented the wife-as-a-career-resource theory (Section 2.7.3) and Lewin (1994) suggested that as dual-career males do not have the resources of stay-at-home wives, they cannot perform as effectively at work. Or alternatively, needs based theory proposes that due to the presence of two incomes in the family, the individual male needs less salary (Stroh & Brett, 1996). Thirdly, as dual career men are not conforming with the traditional societal expectations of the breadwinner male (Stroh & Brett, 1996; Harvey & Buckley, 1998; Keng-Howe & Liao, 1999) and because organisations plan career paths of successful managers around those expectations, then dual career fathers will have difficulty in succeeding (just as many women do). Stroh & Brett (1996) also propose that psychological involvement with the family may symbolise a lack of career commitment, and an inability to manage the work-family interface (Wallace, 1999) which will impact on work effectiveness. Lewin (1994) argues that there is a corporate prejudice in favour of traditional male breadwinner/female carer families and dual-earner dads are the latest victims of discrimination (Barrett, 1995).

However Rosin (1990) found some interesting personal effects for dual career fathers. They enjoyed the release from being the sole or primary financial provider for a family and were able to leave unsatisfactory positions, reject excessive travel and overtime and relocation requests, could resist the pressure to compete and be forever moving upwards in an organisation, and could undertake more risky ventures like starting their own
businesses. They found their wives’ intelligence and career performance were motivating and helpful to their own career performance. Galinsky (1999) found that children with working mothers and those with stay-at-home mothers did not differ on whether they feel that they have too little time with their mothers, but both were more likely to feel that they had too little time with their fathers. So, in a positive light, Rosin (1990) found that dual career fathers appreciated their increasing involvement in the care of their children and became more emotionally attuned to their children’s needs and moods. This is in contrast to men’s traditional breadwinning role, which Orenstein (2000 p. 109) argues “cuts them out of the family’s daily workings and emotional heart”.

However, it appears that the majority of men are still not trading a drop in their career status for an increase in family time and an increase in their spouse’s career status. Lewis (2001) comments that the increased awareness and discussion of inequities in unpaid work within families, does not always lead to a more equal sharing of domestic chores, nor domestic harmony. In fact, Gregson and Lowe (1993) and Lewis (2001) argue that in practice, there is little evidence of a shift from a traditional form of the division of domestic labour to a form where the unpaid work is shared between the spouses. Even when men do increase their participation in housework, it is likely that the ultimate responsibility for the domestic work remains with women. They argue that even in dual-career, high social class partnerships, the wives were more likely to transfer the bulk of their domestic labour onto non-household-related individuals, rather than it being shared with their husbands (Gregson & Lowe, 1993). Hochshild (1989) and Dempsey (2002) found that the unequal division of domestic labour was often wished or rationalised away, usually by the women, who would pretend that the relationships were more equal than they really were. Gratefulness for emotional support or if the husband does a little more than average are common responses by the female spouses. Ross (1987) and Coltrane (1996) concluded that although women’s employment may initially impact on the unequal gender division of household labour, more substantial changes were contingent on the men’s values and attitudes.

112 Lewis (2001) wryly notes that one might assume that behavioural changes would follow changes in mentalities.
2.8.4 Organisational Initiatives: Work/Life Integration, Family-Friendly and Gender Awareness Initiatives

Given the forecasts of a shrinking workforce in New Zealand (Whittard, 2006), the increased awareness of the work-family conflict and the prevalence of dual income families in current society (Earle, 2003), there is an increasing need for organisations to offer alternative working arrangements (Frank & Lowe, 2003; Greene, 2004). For many employees the distinction between work and personal life is becoming less pronounced (Earle, 2003). There is a growing emphasis in the literature on an integrated or balanced view of life (Aryee & Luk, 1996; Liddicoat, 1999; Whittard, 2006), which in general views work and family experiences as mutually enriching and reinforcing and that one arena should not dominate the other. This movement has accompanied the identification of gender inequity in the workplace. As a result, a wide variety of initiatives have been introduced by organisations to address gender inequity and work-life balance (Almer & Kaplan, 2000). These include practices such as affirmative action in hiring staff (Trapp, Hermanson, & Turner, 1989), policies on sexual harassment (Anonymous, 2000c), formal mentoring schemes (Ehrich, 1994; Anonymous, 2003b), career development training (Trimberger, 1998; Krugman, 2000), coaching, workshops on communication and relationship-building skills (Engoron, 1997), assertiveness training for women, flexitime (Lewis & Smithson, 2001; Greene, 2004), supplemental time off in quiet periods (Anonymous, 2003b; Smartpros, 2004), job-sharing (Hall, 1993), increased opportunities for part-time work, opportunities to transition between full-time and part-time work and back again (McPherson, 2005), video conferencing (Schneer & Reitman, 2002), limits on out-of-town business (Smartpros, 2004), ability to work at home (Callister, 2004) and telecommuting from home or other mobile sites (Ligos, 2001; Lewis & Cooper, 2005), and other work-family initiatives such as baby rooms (Thomas, 2001), babies at work (Thomas, 2001), parental kits (Harrison, 2002), on-site childcare and/or low-cost daycare (Hayes & Hollman, 1996), paid and unpaid parental leave (including compulsory “daddy leave” in some parts of Scandinavia.

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113 “Integration” is replacing “balance” as the term used here. As Mallon & Mackie (2004) point out, “balance” is a personal construct and can mean different things to different people at different times in their lives. It also implies taking away from one sphere and applying it to the other (Lewis & Cooper, 2005). Integration emphasizes the reinforcement of each sphere over the other, and not the “separateness” of each sphere.
(Ellingsaeter, 1999; Lewis & Smithson, 2001)), regular and emergency referral services for children and elderly dependents (Hooks, 1996), adoption assistance (Hooks, 1996), personal days (Schneer & Reitman, 2002; Sinoski, 2002b), and other family-related leave (Lewis & Smithson, 2001).

It has been widely assumed that employer work-family policies can minimize work-family conflict and other negative outcomes such as stress (Wolcott & Glezer, 1995), job turnover, turnover intentions (Hooks, Thomas, & Stout, 1997; Izzo & Withers, 2001), absenteeism (Top Drawer Consultants and Families at Work, 1996; Sheely, 2004), and tardiness (Goff, Mount, & Jamison, 1990). It is also argued that it can have benefits such as enhancing recruitment and retention (Callister, 1996; Pringle & Tudhope, 1996; Top Drawer Consultants and Families at Work, 1996; Sinoski, 2006), return from parental leave (McBride & Wallace, 1997), increasing productivity (Callister, 1996; Izzo & Withers, 2001; Whittard, 2006) and employee motivation (Wolcott & Glezer, 1995) and morale (Whittard, 2006), enhancing the positive reconciliation of employment and family life (Liddicoat, 1999; Lewis & Smithson, 2001), decreased costs of office space and parking (Whittard, 2006) and positively impacting on businesses’ continued success and vitality (Hooks, 1996). For example, the NZSA Task Force for Research on Women (Schein, 1993; Neale, 1996) found that a large majority of both male and female accountants who perceived gender inequality in their employment opportunities, support increased work structure flexibility as a means of addressing this inequality. A recent study in Hong Kong (Aryee, Luk, & Stone, 1998) revealed that satisfaction with work schedule flexibility and supervisor work-family support, were positively related to the employee’s commitment to the organisation and negatively to turnover intentions.

But in general, the evidence for these outcomes is mixed (Kossek & Oseki, 1999). Implementation often depends on successful communication to employees (Lewis & Cooper, 2005), senior management buy-in (Whittard, 2006) and the attitudes of

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114 A "family friendly workplace is one in which management finds out what would help employees balance work and family responsibilities and implements appropriate family friendly policies and practices" (Liddicoat, 1999, p. 1). Liddicoat (2003) found the most important family friendly policy to employees was that of flexibility.
individual managers (Powell & Mainiero, 1999). Flexible working needs to be seen as the norm and not the exception (Lewis & Cooper, 2005). Success appears to depend on how the practices are experienced by individual employees and their feelings of personal control (Kossek & Oseki, 1999). This, in turn is influenced by values and belief systems, in the workplace and beyond. An issue of importance is that of trust (Lewis & Cooper, 2005). Managers must trust that employees will not abuse the freedoms of family friendly initiatives, and employees need to trust that their utilisation of such initiatives will not mean that they are penalised in the workplace (Dutton, 1998; Liddicoat, 1999; Whittard, 2006). Dutton (1998) argues that if mutual trust is present, then an organisation can build up a loyal and dynamic workforce, and an organisation where performance is enhanced (Lewis & Cooper, 2005). However, Whittard (2006) mentions that results from a 2004 study of New Zealand and Australian managers and employees, showed a high level of mistrust of flexible workers.

Family-friendly employment practices concern all employees, but because of the disproportionate responsibility that women traditionally take with regard to dependents, they have been better used by women. Talk about flexible working practices is not gender-neutral (Smithson, Janet, Lewis, Cooper, & Dyer, 2004) and the proportion of women employed in an organisation has been shown to influence the implementation of family-responsive policies (Osterman, 1995). Orenstein (2000) and Ross-Smith et al (2004) report 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.

However, the take-up of family friendly provisions is often limited, particularly among men (Hochschild, 1997). Smithson et al (2004) argue that structural, cultural and social constraints impede men working flexibly (Russell, 2001) and change in this area is slow in coming. Even in Norway, where parental leave schemes have been introduced with the aim of strengthening the father-child relationship, paternity leave is widely used whereas flexible working conditions are rarely used (Brandth & Kvande, 2001). When men do
make use of flexible working conditions, it is at a late stage in their careers (e.g. partial retirement) when they have already achieved high career status and feel financially stable (Burridge & Thomas, 1996; Russell, 2001; Smithson et al., 2004). Lewis (2001) however, describes how many middle-aged middle class British men in relationships are now, at least thinking about the problems of balancing work and family life, even if they are not achieving that balance (Russell, 2001).

Many employers in New Zealand have expressed a desire to be more “family-friendly” (Hall, 1997). Concerns about recruitment and retention (Smithson et al., 2004; Sinoski, 2006) have meant that the Big Four Accounting firms, worldwide, have initiated gender awareness policies and work-life balance programs (Liddicoat & Malthus, 2004). They appear to be moving from the traditional “up or out” model (Sheely, 2004) to a model centred around adding value to the firm and clients instead of tenure (Engoron, 1997).

However, in some cases, this has coincided with pressures to work longer hours and produce work to tighter budgets and deadlines (Lewis, Smithson, Cooper, & Dyer, 2002), and several studies have suggested that these accounting organisations are not really accepting the demands that family life brings to all employees (Almer & Kaplan, 2000; Cohen & Single, 2001; Frank & Lowe, 2003; Smithson et al., 2004). They 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; Gammie et al., 2005). How it is implemented can depend on the attitude of the supervising manager (Mallon & Mackie, 2004). In addition, Brandth and Kvande (2001), Cohen & Single (2001), Frank & Lowe (2003), Rogier & Padgett (2004) and Smithson et al (2004) all found that regardless of gender, accounting staff believed that utilizing flexible work arrangements would impact negatively on promotion potential. Because

115 For example PricewaterhouseCoopers won the New Zealand 2001 EEO Trust Award for the “large organization” category and was recommended for its work/life initiatives such as baby rooms, paid parental leave (three months full pay or six months half pay for women) (Thompson, 1999), flexible work practices and study assistance (Anonymous, 2001c). All the Big Four made Working Mother magazine’s 19th annual list of the 100 Best Companies for Working Mothers (Smartpros, 2004). See other information on the Big Four’s programmes (Engoron, 1997; Trimberger, 1998; Krugman, 2000; Ernst and Young, 2001; Deloittes, 2004; Ernst and Young, 2005; The Potential Job Board Company, 2005).

116 See also Mokhtarian, Bagley and Salomon (1998) and Bland (2004).
women more readily use flexible working arrangements which incur promotional penalties, then flexible working arrangements just reinforce the notions of women's sole responsibility for child-rearing and what constitutes "women's work" (Ciancanelli et al., 1990), and the gender pay gap (Smithson et al., 2004).

Frank & Lowe (2003) and Lewis & Cooper (2005) relate these negative perceptions of participation in flexible work arrangements to the long hours culture of accounting firms. They argue that long hours are equated with high productivity, and 'face-time' is seen as equal to efficiency. A recent article by Guinn et al (2004) indicated that long hours and overtime is still a key requirement to reaching partnership level, and that contrary to popular belief, the level of overtime required in accounting firms has actually increased. This suggests that the 'work smart' philosophy, where individuals employ efficient work practices to try and shorten work hours, yet still meet job requirements (Khalifa, 2004), has not been readily accepted in accounting firms and that successful career progression is still strongly associated with the linear male career model (Linehan & Walsh, 2001) that demands long hours and commitment (Smithson, Lewis, & Cooper, 2002; Fisher et al., 2004; Gammie et al., 2005). Cultural and structural change in accounting workplaces are promising avenues to address work and family concerns (Lewis & Cooper, 2005), but examples such as part-time partnerships (Luscombe, 1994) and use of performance-based rather than attendance-based techniques for evaluation (Whittard, 2006), are slow in coming.

2.9 Summary of Literature Review

New Zealand society as well as the New Zealand accountancy profession has been the context for some major changes in women's participation in the paid workforce over the last forty years. Well educated, predominantly Pakeha, women now constitute over a third of all NZICA (ICANZ) members. The once male-dominated profession has, in the past required adherence to a linear male career model to ensure career success. Long working hours, client availability, and unqualified support from a spouse at home, have been prerequisites for top level career achievement. This still remains, but is now being
achieved by not only men, but a small number of work-centred, and often childless, women.

However, for the majority of female Chartered Accountants, the expectations from themselves, their spouses, their organisations and society in general, that they will take the primary care-giving role for dependent children, regardless of work commitments, has created conflict with the male career model. Accommodations have been made in women’s lives, and their organisations (part-time work, family friendly policies) so that they may undertake paid work as well as care for their children. However, in general, this precludes them from achieving top-level positions, as they are not adhering to the normalized route to the top and are perceived as lacking in commitment. Consequently, there are few women in top-level positions.

However, some exceptions may be observed. Changes in cohabitation, fertility and family structures, and generational characteristics, have meant that possibly there are no male breadwinners in homes, or male spouses are tentatively moving towards helping in the home, and consequently women gain more meaningful paid work. A shortage of middle level and senior accountants in New Zealand, and the high costs of employee turnover, may mean that some firms are experimenting with a more incremental and flexible approach to career progression. It is expected that the Whiting & Wright (2001) framework, by its very general nature, may be failing to highlight the impact that the current diversity in family arrangements is having on the accountancy profession.

Other factors in the framework may be also less influential. Personal characteristic differences between men and women are now either minimal, or viewed as complementary. However, women appear to do themselves a disservice in the realms of self-promotion and remuneration negotiation. Formal mentoring has assisted women to gain organisational knowledge and access to powerful members of the organisation, which was not available before. Informal networks however, appear to work in men’s favour. Overt discrimination has been outlawed by legislation. Increasing levels of
tertiary educated Māori and Asians may change the ethnic mix of the relatively homogeneous profession.

It is the intention in this thesis that the explanatory framework suggested by Whiting & Wright (2001) be revisited and revised. The increasing numbers of women in the profession, the changing nature of family structure and family responsibilities, and the shortage of qualified accountants may all be impacting on gender inequity at the higher levels in the profession. Utilising a qualitative method may highlight diversity. The research questions to be addressed, the methodology employed, and the conceptual framework are described in the following chapter.
3. Research Questions, Methodology and Conceptual Framework

3.1 Research Questions

The research described in this thesis investigates the causes and complexities of gender inequity in career success in the accounting profession in New Zealand. In particular, I address the following questions:

1. Do accountants display a variety of differing combinations of work and family responsibilities, and how do these combinations impact on career success? Career success is defined in this context to mean high levels of salary and status (e.g. Partner, Professor, Chief Financial Officer, Director etc).

2a. To what extent do interviews with experienced male and female accountants confirm the relationships proposed in Whiting & Wright's (2001) holistic framework?

2b. What is the relative importance of the factors in the explanatory framework?

2c. How do factors in the framework interact?

2d. Are there other factors that may differ by gender and impact on career status and salary that are not included in the explanatory framework?

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

Reference has been made to the fact that the research described in this thesis uses qualitative interviews to provide evidence for revising the framework (Sections 1.1 and
2.9). It is now appropriate that the methodological approach\textsuperscript{117} taken in this research study now be addressed. This approach is primarily interpretative and qualitative although some simultaneous use is made of quantitative data. In addition, the thesis results are used to expand and revise the model developed from the empirical quantitative results of Whiting & Wright (2001). In that context, the thesis is considered to part of a \textbf{sequential mixed method} approach. This methodological approach is based on the research paradigm of "pragmatism" and the use of both quantitative and qualitative methods.

\textbf{3.2 Pragmatism and Mixed Method}

The past four decades have been characterised by the "paradigm wars" in social and behavioural science. Paradigms are the worldviews or belief systems that guide researchers (Guba & Lincoln, 1994) and the two major competing paradigms in this war are the positivist/empiricist approach and the constructivist/phenomenological/naturalist/interpretivist approach (Tashakkori & Teddlie, 1998). The positivist paradigm underlies quantitative methods while the constructivist paradigm underlies qualitative methods (Guba & Lincoln, 1994). The major beliefs of these two paradigms are shown in Table 3.1.

Positivist researchers believe that they observe systematically and neutrally to give the "true" picture – they base knowledge solely on observable facts. Criticism of some of the tenets of positivism led to a variant, post-positivism, which addresses those criticisms. Post-positivism acknowledges that research is influenced by the values of investigators, and the theory or hypotheses that they use. It also recognises that understanding of reality is constructed (Reichardt & Rallis, 1994). Many quantitative researchers today are post-positivists rather than positivists (Alvesson & Deetz, 2000). Many qualitative researchers however, support the more "radical" constructivist viewpoint, which accepts that anything we know is from a perspective or through a "lens". As can be seen in Table 3.1, there are startling contrasts between the beliefs of the two paradigms and as Tashakkori & Teddlie (1998, pp.10-11) explain "it was inevitable that paradigm wars would break

\textsuperscript{117} The epistemological and ontological framework for the research.
out” between the supporters of the two paradigms. The positions were not seen as compatible.

Table 3.1  A Comparison of the Beliefs of Positivism and Constructivism

<table>
<thead>
<tr>
<th></th>
<th>Positivism</th>
<th>Post-Positivism</th>
<th>Constructivism</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ontology</strong></td>
<td>Single naïve reality</td>
<td>Critical reality</td>
<td>Multiple, constructed</td>
</tr>
<tr>
<td>(nature of reality)</td>
<td></td>
<td></td>
<td>realities (relativism)</td>
</tr>
<tr>
<td><strong>Epistemology</strong></td>
<td>Independent</td>
<td>Modified dualism.</td>
<td>Inseparable</td>
</tr>
<tr>
<td>(the</td>
<td>(dualism). Objective</td>
<td>Findings probably</td>
<td>Subjective</td>
</tr>
<tr>
<td>relationship of the</td>
<td></td>
<td>objectively “true”</td>
<td>Transactional</td>
</tr>
<tr>
<td>knower to the</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>unknown)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Axiology</strong></td>
<td>Value-free</td>
<td>Involves values but</td>
<td>Value-bound</td>
</tr>
<tr>
<td>(role of values in</td>
<td></td>
<td>they may be controlled</td>
<td></td>
</tr>
<tr>
<td>inquiry)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Causal</strong></td>
<td>There are real causes</td>
<td>There are some</td>
<td>Impossible to</td>
</tr>
<tr>
<td><strong>Linkages</strong></td>
<td>that are temporarily</td>
<td>lawful, reasonably</td>
<td>distinguish causes</td>
</tr>
<tr>
<td></td>
<td>precedent to or</td>
<td>stable relationships</td>
<td>from effects- all</td>
</tr>
<tr>
<td></td>
<td>simultaneous with</td>
<td>among social</td>
<td>simultaneously</td>
</tr>
<tr>
<td></td>
<td>effects</td>
<td>phenomena, which</td>
<td>shaping each other</td>
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<td></td>
<td></td>
<td>may be known</td>
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<td></td>
<td></td>
<td>imperfectly. Causes</td>
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<td></td>
<td></td>
<td>are identifiable in a</td>
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<tr>
<td></td>
<td></td>
<td>probabilistic sense</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>that changes over time</td>
<td></td>
</tr>
<tr>
<td><strong>Deductive</strong></td>
<td>Emphasis on arguing</td>
<td>Emphasis on arguing</td>
<td></td>
</tr>
<tr>
<td><strong>Logic</strong></td>
<td>from the general to the</td>
<td>from the particular to</td>
<td></td>
</tr>
<tr>
<td></td>
<td>particular, or an</td>
<td>the general, or an</td>
<td></td>
</tr>
<tr>
<td></td>
<td>emphasis on a priori</td>
<td>emphasis on “grounded”</td>
<td></td>
</tr>
<tr>
<td></td>
<td>hypotheses (or theory)-</td>
<td>theory – inductive</td>
<td></td>
</tr>
<tr>
<td></td>
<td>deductive</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Methods</strong></td>
<td>Quantitative (e.g.</td>
<td>Primarily quantitative</td>
<td>Qualitative (e.g case</td>
</tr>
<tr>
<td></td>
<td>questionnaires)</td>
<td></td>
<td>studies, ethnographies)</td>
</tr>
</tbody>
</table>


However, Tashakkori & Teddlie (1998, p.4) report that there have many attempts by researchers to make peace between the two paradigms, and to show that they are compatible. Datta (1994) provides five practical reasons for promoting coexistence of the
two paradigms: both paradigms have been used for many years, many evaluators and researchers have urged using both paradigms, funding agencies have supported both paradigms, both paradigms have influenced policy, and so much knowledge has been gained through the use of both paradigms. To counter the discord, Howe (1988) proposed the use of an alternative paradigm, **pragmatism** (see Table 3.2) and this is the paradigm to which I subscribe. Pragmatists make use of both quantitative and qualitative methods (mixed or multiple methods) (Brewer & Hunter, 1989; Miles & Huberman, 1994; Darlington & Scott, 2002) and their choice of method is guided by the research question to be answered (the “dictatorship” of the question). Reichardt & Rallis (1994) argue that there is much commonality in the fundamental values of qualitative and quantitative researchers. They both believe in the value-ladenness of inquiry, in the theory-ladenness of facts, in the fallibility of knowledge, in the underdetermination of theory by fact, and that reality is multiple and constructed (Reichardt & Rallis, 1994). In fact, Tashakkori & Teddlie (1998) go so far as to assume that the paradigm wars are over, as multiple methods are now used so commonly in social and behavioural science research. “Since the fifties, the social sciences have grown tremendously. And with that growth, there is now virtually no major problem-area that is studied exclusively within one method” (Brewer & Hunter, 1989, p.22).

**Table 3.2  The Beliefs of Pragmatism**

<table>
<thead>
<tr>
<th>Pragmatism</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ontology</strong> (nature of reality)</td>
</tr>
<tr>
<td>Accept external reality but deny that “the one truth” can be determined once and for all. Unsure if one explanation of reality is better than another so choose explanations that best produce desired outcomes</td>
</tr>
<tr>
<td><strong>Epistemology</strong> (the relationship of the knower to the unknown)</td>
</tr>
<tr>
<td>Both objective and subjective points of view</td>
</tr>
<tr>
<td><strong>Axiology</strong> (role of values in inquiry)</td>
</tr>
<tr>
<td>Values play a large role in interpreting results</td>
</tr>
<tr>
<td><strong>Causal Linkages</strong></td>
</tr>
<tr>
<td>There may be causal linkages, but never able to “pin them down”</td>
</tr>
<tr>
<td><strong>Deductive Logic</strong></td>
</tr>
<tr>
<td>Deductive plus inductive</td>
</tr>
<tr>
<td><strong>Methods</strong></td>
</tr>
<tr>
<td>Quantitative plus qualitative</td>
</tr>
</tbody>
</table>

Adapted from Tashakkori & Teddlie (1998) and Cherryholmes (1992).
Tashakkori and Teddlie (1998) also make the point that much of the controversy about research methods, has in fact just been a debate about the measurement methods used (e.g., surveys or participant observation). They suggest that the main difference between qualitative and quantitative researchers is that quantitative measurement is typically based "on classification of events/attributes into previously established categories, while QUAL [qualitative] measurement is more frequently based on classification into emerging classifications or explanations" (Tashakkori & Teddlie, 1998, p.78). Van Maanen (1988, p.9) defines qualitative methods as "an array of interpretative techniques which seek to describe, decode, translate and otherwise come to terms with the meaning, not the frequency of certain more or less naturally occurring phenomena in the social world".

In this case, why might a researcher use mixed methods? I agree that each method has inherent strengths and weaknesses, and so in combining them, knowledge of the particular issue can be advanced in a more complete manner, than when relying on any single research method. As Bimberg et al (1990, p.52) state, "any area of research that strictly uses a single method could fail to realize the benefits of using other methods". Greene, Caracelli and Graham (1989) described five purposes of mixed-method studies: triangulation (seeks convergence of results), complementarity (examines overlapping and different facets of a phenomenon), initiation (discovers contradictions, fresh perspectives and paradoxes), development (sequential use of methods, so that results from first method inform the use of the second method), and expansion (add breadth and scope to a project). This current study has several of these purposes, the first being development. This thesis is limited to senior accountants, but their career histories are investigated more deeply than in Whiting & Wright’s (2001) empirical and quantitative survey. The knowledge from the interviews is used to revise and develop Whiting & Wright’s (2001) theoretical framework. In doing so, fresh perspectives may be discovered (initiation). In addition, some basic pre-interview descriptive quantitative data is used to confirm Whiting & Wright’s (2001) results (triangulation).
Because of the different purposes behind mixed method research, there are a variety of mixed method research designs available. Tashakkori & Teddlie (1998) developed a taxonomy for classifying mono-method, mixed method and mixed model studies. Of interest here are the mixed method study classifications, displayed in Table 3.3. This qualitative study follows a previous quantitative study (by the same researcher and her co-researcher) and so is considered to be part of a sequential mixed method approach. In addition, the qualitative study (the thesis) does involve some simultaneous quantitative data collection and analysis. This is explained further in Section 3.4 and Chapter Four.

Table 3.3 Classification of Mixed Method Designs

<table>
<thead>
<tr>
<th>Design</th>
<th>Type</th>
<th>Description*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equivalent status</td>
<td>Sequential</td>
<td>QUAN/QUAL and QUAL/QUAN</td>
</tr>
<tr>
<td></td>
<td>Parallel/Simultaneous</td>
<td>QUAN + QUAL and QUAL + QUAN</td>
</tr>
<tr>
<td>Dominant-less dominant</td>
<td>Sequential</td>
<td>QUAN/qual and QUAL/qual</td>
</tr>
<tr>
<td></td>
<td>Parallel/simultaneous</td>
<td>QUAN +qual and QUAL + quan</td>
</tr>
<tr>
<td>Multilevel use of approaches (in organisations/groups)</td>
<td>Sequential</td>
<td>Variations as above and at multi levels</td>
</tr>
<tr>
<td></td>
<td>Parallel/simultaneous</td>
<td>Variations as above and at multi levels</td>
</tr>
</tbody>
</table>

*QUAN = quantitative data collection and analysis
QUAL = qualitative data collection and analysis

As well as taking a pragmatic approach, Chapter One stated that this research would incorporate feminist and gender analysis perspectives. These approaches to research are now discussed and it can be seen that the aforementioned “paradigm wars” have been evident in the feminist research arena. Mirroring the pragmatic approach, the stance of a number of feminist researchers is a call for mixed method studies.

118 Qualitative (or quantitative) phase followed by quantitative (or qualitative) phase, where the two phases are separate (Tashakkori & Teddlie, 1998).
3.3 Approaches to Feminist Research

Feminist researchers have developed a wide range of theories to explain power differences (see Section 2.1.2) and Alvesson and Billing (1997) describe three fundamental approaches to gender research, gender-as-a-variable, feminist standpoint and poststructural feminism. These are briefly described below.

Gender-as-a-variable research is a form of feminist positivism/empiricism, focussing on neutrality and objectivity. It accepts male and female categories and compares these two in terms of inequality and discrimination and attempts to explain such phenomena. It incorporates liberal feminism which aims to use these findings to effect change through legislation, policy and affirmative action. The research method used is commonly quantitative, but it can be qualitative.

On the other hand the feminist standpoint approach takes a broader and deeper picture of women's conditions and experiences, assuming that women's experiences differ radically from those of men. It views society as hierarchical, in which men have been viewed as the experts and leaders, and women's experiences have been undervalued (Alvesson & Billing, 1997). In the past, theorising and research has primarily been carried out by men and about men. Feminist standpoint theorists are therefore committed to recognising and valuing women's unique experiences, values and perspectives. This suggests a notion of women as a distinct category, internally coherent with an essential and universal common nature (such as caring, nurturing and oppressed). The method of research is usually by interview of women by women.

One of the central tensions in contemporary feminist research is the tension between these essentialist categories and issues of diversity. Poststructural feminism (constructivist) is sceptical of any universal or constant basis for concepts such as men and women, male and female. Gender is seen as a social and linguistic construction.

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119 See also Jaggar and Young (1998).
120 “Standpoint” is defined as “a position in society from which certain features of reality come into prominence and from which others are obscured” (Jaggar, 1983).
Women are seen as the "other" (Kourany et al., 1992), and the condition of being different is a positive state, because you can stand outside and criticise the norms, values and practices that the dominant culture (patriarchy) seeks to impose. The research method is typically discourse analysis.

Alvesson and Billing (1997) also suggest their own fourth (more loose) perspective, the critical-interpretive, which accepts some degree of scientific rationality but also reflects on language and the researchers' epistemological perspective. It aims to alternate “between alternative perspectives and interpretations, letting these confront each other” (Alvesson, & Billing, 1997, p.45), and aims to be reflective and sensitizing. The preferred method of research is long period ethnography supplemented by unstructured interviews. Alvesson and Billing (1997) seek to loosely combine research approaches and this is closely aligned with the pragmatic approach described in Section 3.2 and adopted by me in this study.

Alongside the choice of epistemological approach, feminist researchers have also engaged in a dialogue concerning the use of quantitative versus qualitative methods in their social research (Jayaratne & Stewart, 1991). This has been, more often than not, confused with the epistemological issues. Quantitative methods have often been seen as equivalent to positivism and the scientific method (Maynard, 1994). Positivism has been viewed by feminists as having sexist and antifeminist attitudes. Specific criticisms of traditional quantitative research have been summarised in Jayaratne and Stewart (1991) as:

1. The selection of sexist and elitist research topics and the absence of research on questions of central importance to women;
2. Biased research designs, including selection of only male subjects;
3. An exploitative relationship between the researcher and the subject and within research teams;
4. The illusion of objectivity, especially associated with the positivist approach (Maynard, 1994);
5. The simplistic and superficial nature of quantitative data;
6. Improper interpretation and overgeneralisation of findings; and
7. Inadequate data dissemination and utilisation of findings to effect social change.

This feminist critique of positivism has lead to a move by feminist researchers to use qualitative methodology. Qualitative methods focus on subjective experiences, and are seen to permit women to express their experiences fully and in their own terms, which have been concealed through quantitative methods (Jayaratne & Stewart, 1991). They provide a richness of data that quantitative methods cannot provide. Gender research has moved away from the view that gender is simple and definable to one where it is viewed as more "complicated and difficult to pin down" (Alvesson & Skoldberg, 2000, p.211).

However, a number of feminist researchers conclude that there is no single, prescribed method or set of research methods consistent with feminist values and that emotion is central to all research whatever the method (Jayaratne & Stewart, 1991; Alvesson & Skoldberg, 2000). Many of those researchers now promote the use of both quantitative and qualitative methods (Jayaratne & Stewart, 1991). It has been argued that their use should be appropriate to the particular research questions (Kelly, Burton, & Regan, 1994)\textsuperscript{121}, but consistent with broad feminist goals and ideology (Jayaratne & Stewart, 1991). This is the research approach taken by me.

Whatever the research method, feminism has a political aim in mind, and has contributed to the changing status of women. In more recent years a policy-orientated methodology called gender analysis has emerged at organisational and government level (Sen, 1999; Ministry of Women's Affairs, 2001b). Gender analysis aims to "identify and understand the differences in the lives of women and men, and the diversity among women themselves, ...assess how policies, programmes or projects may impact differently on women and men...and integrate gender considerations throughout the planning, design,

\textsuperscript{121} Consistent with the pragmatic approach.
implementation and evaluation processes” (Ministry of Women's Affairs, 2001b, p.1). My research also draws on gender analysis, as I interview both men and women and consider diversity and impacts of organisational policies.

It is therefore appropriate that I now explain the conceptual framework that I use in this thesis. I draw on the review of prior literature (Chapter Two) and the review of methodological approaches briefly carried out in this chapter.

3.4 The Conceptual Framework

Most of the thesis thus far has reviewed the theoretical and methodological literature that sets the basis for this study. I now state the conceptual and methodological basis used in this study, and then move onto the work which I undertook to address the research questions posed in Section 3.1.

This is a mixed method study investigating the causes, consequences and complexities of gender inequity in career status in the accounting profession in New Zealand. The study primarily uses qualitative data collection and analysis methods but has some simultaneous collection and analysis of quantitative data. On a wider level it can also be considered to be part of a sequential mixed method approach (Section 3.2), as it further develops the results from the earlier Whiting & Wright (2001) study. That study used a positivist framework, starting with a previously established theoretical framework, and developed testable hypotheses, gathered predominantly quantitative data by a postal questionnaire and analysed the data statistically in order to test the hypotheses. An interdisciplinary holistic framework to explain differences in gender status and salary in the New Zealand accountancy profession was developed from the findings (Figure 2.1). Differences appeared to be the result of a complex relationship among the three influences of Attributes (particularly career aspirations, work experience, working hours, time out and family responsibilities), Structure (mentor support) and Attitudes (discrimination). However, interrelationships among the three influences were important
and there are some difficulties in deciding on classifications. In addition, gender inequity was more observable at the higher career levels.

Therefore, the theoretical framework developed in Whiting & Wright (2001) (Figure 2.1), forms the starting point for this study. The research method followed in Whiting & Wright (2001) did not allow the researchers to tap the richness of the women’s lives nor the changing dimensions of family structure, nor did it recognise the socially constructed and ever changing nature of gender\textsuperscript{122}. It assumed that male and female were distinct gender categories, each with essential characteristics, and did not investigate the interpretations individual people make of their situations and achievements. In addition, the results from anyone “doing something different” were swamped by the general, which makes it difficult to identify potential pathways for the future.

These deficiencies are substantially addressed in the current research study utilising a more personal, interpretive and predominantly qualitative research approach. In this study, I pose some research questions, but they are concerned with more deeply understanding and developing the framework, and are not testable hypotheses as such. New categories or explanations may emerge from the data. Participants in the study are restricted to experienced chartered accountants (Section 4.2) as this was the level at which gender inequities were observed in Whiting & Wright (2001). I collect some quantitative data alongside the qualitative data for descriptive purposes and confirmation purposes. The majority of the data is qualitative career history interview data. My analysis utilises NVIVO for coding and organising of data by theme. Identification of themes is informed by the framework developed from Whiting & Wright (2001), but also includes those that emerge from the new set of data. In this way, the thesis constitutes part of a sequential mixed method approach (quantitative followed by qualitative) and in addition it also uses multiple methods in a simultaneous/parallel manner.

\textsuperscript{122} Gender is constantly renegotiated by society but can be described at any one point in time. The interviews will provide information on historical changes as well as contextual data.
As a "pragmatic" researcher (Section 3.2), I seek to describe an external reality, but especially because this is social research, I understand that it is value-laden and view the "truth" as a changing feature. I work towards identifying causal linkages but recognise that they are difficult to isolate. The research project in total demonstrates the use of the gender-as-a-variable, feminist standpoint and gender analysis approaches within the pragmatic paradigm (Section 3.3). To combine different perspectives in empirical research is seen as entirely possible by Alvesson & Billing (1997), so long as totally different worldviews or political commitments are not combined. Maynard (1994) argues that the approaches are not all separate and that empirical feminist and feminist standpoint theorists are locked in dialogue. Different approaches are appropriate in different situations.

In this study, I draw on feminist standpoint and gender analysis methodology, and compare men and women's work experiences. More specifically, women accountants' stories are gathered and their unique experiences, values and perspectives are recognised and valued. Common themes emerge, but the different historical, cultural and economic backgrounds of these women mean that I observe variation. This is described as the structure-agency relationship. Structure refers to the patterns that are observed in populations with regard to gender and work (Ginn et al., 1996). But individuals act as their own agents, interpreting the world and making decisions and choices in their own way, leading to diversity in their experiences (Hakim, 1995)\(^{123}\). They may make choices within the current structures or, individually or collectively, seek to change those structures. They "develop creative strategies to contain risks and costs, to advance their careers, to develop alternatives and make the best fit between competing objectives" (Pascall et al., 2000, p.65). The recognition of diversity in experience plus the potential for policy recommendations (to accountancy organisations or professional bodies), impacting on both men and women, are facets of a gender analysis approach.

\(^{123}\) Tuana & Tong (1995, p.431) argue that the "major challenge to contemporary feminist theory is to reconcile the pressures for diversity and difference with those for integration and commonality".
This research study is also feminist in its approach. Although there is no general agreement on what constitutes a distinctive feminist mode of enquiry (Maynard, 1994), there are three general prongs to the feminist perspective. Firstly, it assumes oppression or subordination of women and aims to seek an end to it. Secondly the research method (usually an interview) focuses on and values women's experiences ("hearing their stories"). And finally the problems of ethical research practice and the socially constructed nature and interpretation of the interview data are recognised and to partially counter this interpretation should be informed by feminist theory (Kourany et al., 1992). Due to the gender inequities in the profession highlighted in Whiting & Wright (2001), I place the well-being of women as of high importance and utilise feminist research methods such as the woman-to-woman interview. But I also take a somewhat wider gender analysis viewpoint as I do collect quantitative data and conduct interviews with male accountants. I undertake these interviews for comparative purposes, to gauge the diversity in men's stories, to evaluate the gender-family responsibilities link, and to assess the potential impact of policy recommendations on men.

The specific form of the research questions are detailed in Section 3.1. How I collected the data in order to address those questions and further develop the explanatory framework, is discussed in the following chapter.
4. Method

In this study, I obtained primarily qualitative data. The process consisted of a background contextual study (interviews and observation) in two local Dunedin public practice firms, followed by semi-structured interviews with sixty-nine experienced Chartered Accountants and three Public Practice Human Resource Managers across New Zealand. The primary data source was the individual semi-unstructured interviews with the cohort of male and female "experienced" chartered accountants. The focus of my interviews was on the interviewees' working experiences, their career progression, and how these related to their life outside work. Questions investigated how the gender culture and structures of society and their employing organisations, had shaped the career choices that they had made.

As well as the interviews, a variety of quantitative data was collected from the sixty-nine chartered accountants. This provided descriptive data of the interviewees, and was also used to simultaneously confirm the findings of Whiting & Wright (2001). The discussion of the qualitative results was informed by the prior and simultaneous quantitative findings, and the other extensive literature described in Chapter Two. The method is described in more detail in the following sections.

4.1 Background Contextual Study

I spent three days (November - December 2001) in two Chartered Accounting Public Practice firms in Dunedin, observing and talking with staff about career progression, work, family and gender issues related to this, and the organisational culture. Although a series of interviews were conducted they were reasonably informal and not tape-recorded. These did not constitute formal interviews for the research, but were intended to provide me with a more informed understanding of chartered accountancy organisational culture, to give me practice with interviewing and to identify any issues not previously described on the guiding theoretical framework that might arise in the main interviews. It is readily recognised that these firms may not be representative of those throughout other parts of...
New Zealand, or those of dissimilar size. However, the exercise was particularly useful to me in providing some sense of the current public practice environment.

4.2 Response Rate and Selection of Interviewees

At present NZICA has approximately 9500 female members (34%) out of a total membership of around 28000. NZICA (ICANZ at that time) provided me with random samples from six groups of members, consisting of females qualifying as Chartered Accountants (CAs) in the 1973-1979, 1980-1986 and 1987-1993 periods, and comparable samples of male CAs. Two hundred CAs were randomly selected from each group, except for the female 1973-79 group. This consisted of 84 individuals, which was the entire population for that group. The total number of CAs approached for an interview was 1084.

My intention was to achieve approximately ten to fifteen interviews from each of the six sampled groups (stratified random sampling). The interviewees selected were all non-retired, resident in New Zealand, and aged between 30 and 60. In some sense the sampling was purposive, in that the “experienced” group was chosen because it was most likely to contain members in the senior management level\(^{124}\), more likely to have members with current or past childcare responsibilities\(^{125}\) and also because it captured the period when women’s participation in the accountancy profession started to increase. The different time periods were chosen to give a sense of changes over time. They included a number of possibly significant events\(^{126}\).

Once the random samples from the six groups were selected, I undertook the following procedures.

---

\(^{124}\) Level at which Whiting & Wright (2001) identified gender inequity in career status and salary.

\(^{125}\) Currently the average age of New Zealand mothers at the birth of their first child is 29.4 years and this is four years later than their peers in the 1970s (Bennett, 2001).

\(^{126}\) Between 1972 and 1975 the Equal Pay Act was introduced into the private sector. 1984 heralded the advent of the new Labour Government and subsequent massive deregulation and restructuring of the economy. 1987 was the time of the worldwide sharemarket crash.
The requests for interview and initial background sheets were sent to the 1084 randomly selected CAs in mid December 2001 (see Appendices 8.1 and 8.2). Details given included the purpose of the study, information on my background, and a request for a taped face-to-face or possibly a telephone interview. The respondents were requested to take part in face-to-face interviews (1 hour each) at time to be arranged within a band of several months, but leaving an option of a telephone interview if more interviews were required but resource constraints limited this. Those respondents who agreed to be interviewed were asked to fill in an initial interview consent form, a schedule of possible meeting times and places, and a background information sheet, and were assured of confidentiality of their responses. I informed respondents that depending on response rate and spread of responses around country and types of organisation, they may not be selected for interview.

Table 4.1  Sample and Response Rate Data

<table>
<thead>
<tr>
<th></th>
<th>FEMALE CHARTERED ACCOUNTANTS</th>
<th>MALE CHARTERED ACCOUNTANTS</th>
<th>ALL CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td>ICANZ population</td>
<td>ICANZ population</td>
<td>ICANZ population</td>
<td>ICANZ population</td>
</tr>
<tr>
<td></td>
<td>1207</td>
<td>414</td>
<td>84</td>
</tr>
<tr>
<td>SAMPLE</td>
<td>Number sent out</td>
<td>Number sent out</td>
<td>Number sent out</td>
</tr>
<tr>
<td></td>
<td>200</td>
<td>200</td>
<td>84</td>
</tr>
<tr>
<td></td>
<td>% of ICANZ population for same years</td>
<td>% of ICANZ population for same years</td>
<td>% of ICANZ population for same years</td>
</tr>
<tr>
<td></td>
<td>16.6</td>
<td>48.3</td>
<td>100</td>
</tr>
<tr>
<td>RESPONSE</td>
<td>Number responded</td>
<td>Number responded</td>
<td>Number responded</td>
</tr>
<tr>
<td></td>
<td>61</td>
<td>67</td>
<td>28</td>
</tr>
<tr>
<td></td>
<td>Usable response</td>
<td>Usable response</td>
<td>Usable response</td>
</tr>
<tr>
<td></td>
<td>61</td>
<td>67</td>
<td>27</td>
</tr>
<tr>
<td></td>
<td>Response rate</td>
<td>Response rate</td>
<td>Response rate</td>
</tr>
<tr>
<td></td>
<td>30.5</td>
<td>33.5</td>
<td>32.1</td>
</tr>
<tr>
<td></td>
<td>% of ICANZ for same years</td>
<td>% of ICANZ for same years</td>
<td>% of ICANZ for same years</td>
</tr>
<tr>
<td></td>
<td>5.1</td>
<td>16.2</td>
<td>32.1</td>
</tr>
<tr>
<td></td>
<td>% of total respondents</td>
<td>% of total respondents</td>
<td>% of total respondents</td>
</tr>
<tr>
<td></td>
<td>20.2</td>
<td>22.2</td>
<td>8.9</td>
</tr>
</tbody>
</table>
Table 4.2  Summary Descriptive Data of 302 Respondents who Volunteered to be Interviewed

<table>
<thead>
<tr>
<th>Characteristic</th>
<th>Pattern or Finding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Age (years)</td>
<td>44 for female CAs, 45 for male CAs</td>
</tr>
<tr>
<td>Ethnicity</td>
<td>Predominantly European/Pakeha (91%)</td>
</tr>
<tr>
<td>Employment Places and Size of Organisations</td>
<td>Wide variety. Most common were public practice, industry and public sector. Equal split across size of organisations. Male CAs were more commonly found in industry and financial services, whereas female CAs were more prevalent in public practice, education, not-for-profits and larger organisations</td>
</tr>
<tr>
<td>Work Hours</td>
<td>Female CAs more commonly engaged in part-time work than their male counterparts. Part-time work by male CAs was rare</td>
</tr>
<tr>
<td>Marital Status</td>
<td>Marriage or a long-term relationship was the most common relationship status and male CAs appeared to be more likely to be partnered than female CAs. Female CAs showed a higher prevalence of marital breakdown or non-formation</td>
</tr>
<tr>
<td>Number in Household</td>
<td>Female CAs had fewer people and children in their households than male CAs</td>
</tr>
<tr>
<td>Geographical Location</td>
<td>From all over New Zealand; 57% in Auckland and Wellington regions combined</td>
</tr>
<tr>
<td>Career Status</td>
<td>Comparable percentages of male and female CAs in lowest levels, but above that, males more frequently at higher status (average level was 4.1, whereas for female CA it was 3.6)</td>
</tr>
<tr>
<td>Father’s Occupation</td>
<td>Most common were professional (23%), trade (20%), farming (14%) and senior management (12%). Only 4% of fathers were unskilled. There was little difference in the balance of fathers’ occupations between male and female CAs, although male CAs’ fathers were more commonly in the trades and female CAs’ fathers were more commonly working in the professions</td>
</tr>
<tr>
<td>Mother’s Occupation</td>
<td>Most common were homemaker (36%), office/administration (22%) and trade (13%). 9% had mothers in professional occupations and only 3% of mothers were in unskilled occupations. Again, little difference between male and female CAs, but female CAs mothers were more commonly working in office/administration and male CAs more commonly had their mothers at home.</td>
</tr>
</tbody>
</table>

Agreement to be interviewed was received from 303 individuals, although one individual later withdrew (see Table 4.1). The response rate was higher for female CAs than for male CAs, but overall, at 28%, it was much higher than had been expected (5-10%). This
commitment to a one hour interview from such a large number of respondents, indicated a good level of interest in the topic.

I carried out some quantitative analysis (EXCEL) of the 302 respondents over November to December 2002. Descriptive data for the respondents is provided in Appendix 8.3 but a summary of the key features is presented in Table 4.2. Although the respondents were (intentionally) older and more experienced than in the Whiting & Wright (2001) sample, the basic statistics showed similar patterns in work participation and family care. It is important to note that the sampled population consisted of non-retired CAs, so the respondents did not include CAs who were not in the paid workforce at that time (e.g. temporarily retired due to parenting responsibilities). The responding working female CAs had fewer children than the male CAs, and engaged more often than the males in part-time work. Women’s career status was on average, lower than that of the men. Respondents came from a variety of backgrounds but a professional/trade background with mother at home, was common. Very few came from an unskilled occupational background, which is to be expected as a tertiary education is required to be a CA and far less children from unskilled occupational backgrounds engage in tertiary studies than those from professional/managerial backgrounds (see Section 2.3). Some further investigation (cross-tabulations on EXCEL) of the patterns is discussed in Chapter Five.

As the response to the request for interview was larger than 20 persons per sample, some selection of potential interviewees occurred. Using the details provided on the initial background sheets, I purposively selected respondents for interview in the following manner in order to give a wide variety of contextual backgrounds. Interviewees were selected from all six year-of-membership groups, but as women’s well-being was a particular focus of this study, more women were interviewed than men. Interviewees were spread geographically over New Zealand but this was balanced against the limited resources of time and funding. A range of part-time and full-time and career status level was desired but there was also a bias to interviewing those individuals who varied from the “norm” (eg men who worked part-time and women who displayed higher career
levels). I also made an attempt to access a wider variety of ethnic groups than in the respondent sample. Most selected interviewees were working in accounting-related careers, although a small number worked outside this area (usually in more broad business-related fields).

Table 4.3   The 69 interviews

<table>
<thead>
<tr>
<th></th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
<th>TOTAL CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number Interviewed</td>
<td>42</td>
<td>27</td>
<td>69</td>
</tr>
<tr>
<td>% of respondents</td>
<td>27.1</td>
<td>18.4</td>
<td>22.8</td>
</tr>
<tr>
<td>% of initial sample</td>
<td>8.7</td>
<td>4.5</td>
<td>6.4</td>
</tr>
</tbody>
</table>

I made contact with seventy-three potential interviewees. They were sent an interview time for confirmation, and asked to complete a further biographical details sheet (see Appendix 8.4). Problems with scheduling meant that four of these CAs were unable to be interviewed, leaving a total of sixty-nine interviews that were conducted. Forty-two of these interviews were with female CAs and twenty-seven were with male CAs (see Table 4.3). Contact was maintained with the remaining respondents informing them of their non-selection, and the possibility of being approached later if further issues need to be clarified (see Appendix 8.5).

I carried out basic analysis of the quantitative descriptive data for the sixty-nine interviewees over December 2002 to February 2003. Simple descriptive statistics (mean, median, range, count, percentage etc) and cross-tabulation tables were undertaken using EXCEL. A wider variety of information was available for the interviewed CAs than the respondent group as a whole, as they completed an additional biographical details sheet. The descriptive statistics are presented in Table 4.4 (summary) and Appendix 8.6 (detail). The cross-tabulation data is discussed in Chapter Five.

The descriptive statistics for the interviewed male and female CAs show a similar sample to the respondent group but with an intended bias to interviewing some of the less common CAs (e.g high career status females, part-time males, non-Pakeha etc). I
attempted to interview female CAs with three or more children who were in full-time work. However I missed the one and only woman with four children, as she was out of the office attending to a family emergency!

Table 4.4 Summary Descriptive Data of 69 Interviewees

<table>
<thead>
<tr>
<th>Characteristic</th>
<th>Pattern or Finding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Age (years)</td>
<td>44 (Range was from 32-59). Similar to all respondents group</td>
</tr>
<tr>
<td>Ethnicity</td>
<td>Around 85% European/Pakeha, 7% Asian and 4% Māori; more ethnic diversity amongst female CAs. More diverse than respondent group (intended bias)</td>
</tr>
<tr>
<td>Year-of Membership Group</td>
<td>Interviewed higher percentage of longer qualified CAs, especially female (intended bias)</td>
</tr>
<tr>
<td>Qualifications</td>
<td>Male and female CAs equally well qualified but with different emphases. Male CAs had less academic qualifications than female CAs, but more professional qualifications</td>
</tr>
<tr>
<td>Employment Places and Size of Organisations</td>
<td>Main employment areas canvassed but higher representation in public sector, industry and not-for-profit, than in industry and financial services, compared to all respondents. Even representation across size of firm</td>
</tr>
<tr>
<td>Work Hours</td>
<td>Fulltime/part-time proportion (81:19) similar to total respondent group, however interviewed more full-time working female CAs and more part-time male CAs (the less common cases - intended bias)</td>
</tr>
<tr>
<td>Public practice</td>
<td>Two thirds started careers in public practice and about 50% spent over half of their working lives there. Similar for both gender</td>
</tr>
<tr>
<td>Workplaces and time in workforce</td>
<td>Female CAs worked in more workplaces than male CAs and spent less of possible work time in the workforce (83% compared to 98%)</td>
</tr>
<tr>
<td>Reasons for time out of workforce</td>
<td>Childcare, travel and study were the most important for female CAs. Same for male CAs except that childcare was not a reason</td>
</tr>
<tr>
<td>Reason for changing jobs</td>
<td>Most important for both gender was the opportunity that new job could offer (promotion, salary, challenge, different sector etc). For male CAs, travel and redundancy/restructuring also important (not childcare). For female CAs, personal (predominantly childcare), travel and dissatisfaction with current job (boredom, ethical issues, disillusioned, undervalued) also important</td>
</tr>
<tr>
<td>Geographical location</td>
<td>Limited to Auckland, Hamilton, New Plymouth, Wellington, Christchurch, Temuka, Oamaru, Dunedin and Invercargill (54% Auckland and Wellington)</td>
</tr>
<tr>
<td>Marital Status</td>
<td>More variety than in respondent group, but again more male</td>
</tr>
</tbody>
</table>
If married, male CAs were more likely to be married/in long-term relationship than female CAs, and more likely to be their first.

As with respondent group, male CAs had larger households and higher numbers of children than female CAs. Higher percentage of childless married female CAs than male CAs. Bias to interview female CAs with 3 or more children.

Family sharing of paid work and unpaid work

82% of male CAs had spouse who gave up work when children born. Small number of spouses later returned to part-time or full-time work (school hours). More variety for female CAs. 72% of their spouses continued in fulltime work after children born. Most men who gave up work or worked part-time were in poorly paid positions or had been made redundant.

Career Status

Slightly higher than respondent group (intended bias). Average of 4.2. Female CAs (3.9) less than male CAs (4.6).

Salary

Three-quarters disclosed their salaries. Male CAs’ base salaries considerably more than female CAs’ (by $35,000) but this does not adjust for career status level.

Father’s occupation

Same top three occupational backgrounds were present, although professional backgrounds at 16% were less common than for all respondents. Trade was 22% and farming 18%. Unskilled occupations accounted for 2%. Female CAs had more fathers in professional occupations and their own businesses and less in semiskilled and senior management occupations than the male CAs.

Mother’s occupation

The same top three occupational backgrounds were present, although trade backgrounds at 23% were far more common than for all respondents. Homemakers were slightly down at 32% and office/administration was similar at 20%. None had mothers in unskilled occupations. Female CAs had more mothers in trade occupations and less in farming/orcharding than the male CAs.

In addition, the quantitative descriptive statistics suggest similar patterns to that found in Whiting & Wright (2001). On average, female CAs engaged more often in part-time paid employment, took more time out from their working lives, and had lower career status and salaries than the comparable male CAs. In addition, the interviewees mainly came from trade occupational backgrounds.

At this point (February 2003) a feedback sheet was sent to all the interviewees, providing information on the findings up to that point (see Appendix 8.7).
4.3 Human Resource Managers

In order to gather further information on stated career progression policies as opposed to CAs’ experiences and perceptions, I also interviewed three human resource managers, during the same period as the CA interviews. These managers were employed in two global public practice CA firms in two large New Zealand cities. These one-hour interviews were carried out at the human resource manager’s place of work. The interviews were semi-structured and investigated stated policies and practices concerned with hiring, formal mentoring, promotion, career progression and remuneration. They were later transcribed.

4.4 The Interviews

I now describe the interviewing timetable and the intricacies of the interview method.

4.4.1 The Interview Procedure

The face-to-face interviews with the CAs ranged from 45 minutes to 2 hours and took place at a time and place suitable to the interviewee (typically their workplace or home). These tape-recorded interviews were held over a period of two months (January-February 2002). Interviews were semi-structured. I carried a question guide (see Appendix 8.8) that was used only if necessary in the interview. However, most interviewees were articulate and more than willing to talk about their career histories. I also recorded impressions and possible emergent themes at convenient periods during the interviewing period. In addition, these written notes served as important supplementary records for five interviews (Bob, Tony, Dougal, Simon and June) which were not well recorded. The interview tapes were transcribed by a professional transcriber over March to October 2002. The transcriber signed an agreement of confidentiality.

There are advantages, disadvantages, and potential problems of using the interview method and these are discussed in the following section.
4.4.2 The Interview Method

The postal survey employed by Whiting & Wright (2001) was used to get an overview of the situation in the New Zealand accounting profession. Surveys employ a standardised approach in order to collect information from sampling units to make inferences about the population (Kerlinger, 1986). The internal validity\textsuperscript{127} of a survey can vary from a low to a medium level, because the researcher has difficulty manipulating variables in order to test a causal relationship. However external validity\textsuperscript{128} can be higher but this depends on the effectiveness of the sampling strategy for achieving a random or representative sample, and the developed constructs (Birnberg, Shields, & Young, 1990). Surveys are unreliable for complex situations (such as gender) and subjects may attribute their own meanings to questions. They may fail to separate subjective "preferences" from social structuring of preferences (Ciancanelli, 1999).

On the other hand, interviews, which were used in this study, are an "excellent means of finding out how people think or feel in relation to a given topic" (Darlington & Scott, 2002, p.50). The specific character of the relationship between the interviewee and the interviewer, is a context shaping the story they produce. Holstein and Gubrium (1997) describe interviewing as an active, meaning-making process. Lived experiences "may be made sense of, constructed, and told in many different ways" and "are also affected by the vocabularies and interpretative frames that guide how one makes sense of the world and talks about one’s experiences" (Alvesson & Billing, 1997, p.52). Consequently, there is no one "truth" emanating from the interview and I recognise that in my research, the end result was my interpretation of the subjects’ stories. My conclusions are based on the interaction of my standpoint with my interpretation of the data (Holland & Ramazanoglu, 1994).

Consistency and objectivity (reliability) in interview research (see Section 4.5) are harder to achieve than in survey research, because of the impact of the interview context and the researcher’s own subjectivity (Alvesson & Billing, 1997; Denscombe, 1998). There can

\textsuperscript{127} Confidence placed in the cause and effect relationship, or the ability to infer the extent in which the independent variable causes a change in the dependent variable (Sekaran, 2000).

\textsuperscript{128} How generalisable the research results are to other settings, events or people (Sekaran, 2000).
be difficulty for the researcher to penetrate private worlds of experience (Silverman, 2000) and so, in conducting the interviews, it was essential for me to gain rapport with the interviewee. Some of the main advantages of the face-to-face interview were that I could adapt the questions as necessary, clarify doubts, and ensure that the responses were properly understood by repeating or rephrasing the questions (Sekaran, 1984).

An interview is a social event based on a communicative relationship, however it may be one in which there may not be equal power status. Power differentials may have arisen from differences in characteristics between me and the interviewee, such as age, gender, race, class, language, and education and this may have affected the story that was related to me (Darlington & Scott, 2002). However, in the interviews with the female CAs, the interviewee and I were similar in many of these characteristics (white, female, middle-aged, middle class, mother in paid employment, tertiary educated and a native English speaker) and so power differentials were minimised. However there were instances where this was not the case (Māori, Asian, much younger, much older, and male CAs etc) and I needed to work harder to achieve a rapport and minimise perceived inhibitory differences in status and power.\(^{129}\)

The interviewees may also have been at a disadvantage, as they perceived me to be the person with the expertise, or in command as the asker of questions and the recorder of the interview. However the interviewees had the right to terminate their participation at any time.\(^{130}\) Also the power difference may have also been in the other direction, as I depended on the subjects for the information, and had less practical knowledge of the accountants' working environments than they did.

Demand effects may also have occurred in the interviews. This is when the interviewees act in ways that they believe a researcher desires, in order to please the researcher or to exhibit what they believe is socially preferred behaviour (e.g. a liberal attitude to women working in the paid work force). On the other hand, my expectations may have also

\(^{129}\) For example, enquiries about ethnic heritage, and demonstrated acceptance of cultural and historical "norms" for men and women.

\(^{130}\) See Consent form (Appendix 8.1).
influenced the process and outcome of the research, through mannerisms such as
emphasis and body language (Birnberg et al., 1990).

Darlington and Scott (2002) also warn about the danger of gaining a false sense of access
to the past. Thoughts and feelings are described in the present, even if they are about the
past. Events are reconstructed at the time of the interview, and will inevitably be
reconstructed again in the future. Each reconstruction may differ. This may be
particularly relevant to this research, because some interviewees were recalling events of
up to forty years back, and their careers developed during a period in which there was
rapid change in family structures and women’s participation in the paid work force. In
addition, interviews access what people say, not necessarily what they do (Darlington &
Scott, 2002). There can be inconsistency between these two behaviours.

In general, I needed to be cautious of the interpreted and socially constructed nature of
the data (Alvesson & Billing, 1997). To be rigorous (Section 4.5 and Table 4.5), I had to
be clear about my theoretical assumptions (Section 3.4), the nature of the research
process, the criteria against which ‘good’ knowledge can be judged and the strategies for
interpretation and analysis (Maynard, 1994). The resulting narrative (Chapters Five and
Six) is affected by the background, expectations, influences and interpretations of both
participants in the interview. As the researcher, I continually reflected on my own part in
the phenomenon under study and scrutinized my own biases, perceptions and
expectations (Alvesson & Skoldberg, 2000; Darlington & Scott, 2002). I was conscious
of not attempting to overgeneralise from one case that supported my theory, and therefore
repressing alternative viewpoints. I also attempted to avoid the tendency towards gender
oversensitivity (Alvesson & Billing, 1997). Self-reflection, reference to theory and
discussions with my supervisors helped to alleviate these problems.

4.5 Analysis of the Interview Data
The transcribed interview data amounted to 1142 pages of text and 3206kB of stored
data. The interviewees had seemed genuinely interested in the research topic and in
telling their personal stories, and consequently I collected a large volume of data. In
order to examine this large amount of data, and in order to assist in the identifying of relationships and links between themes, I decided to use a qualitative data-analysis package NVIVO (Richards, 1999). Although unfamiliar with this software, there was user support within the University (training sessions and other users) of which I made use. Richardson (2003) describes in detail the advantages and disadvantages of using a computer assisted qualitative data analysis system such as NVIVO. "It has a high-speed coding and retrieval capability, where themes can be identified, separated out and linked together as required" (Richardson, 2003, p.110) and its profiling and coding capabilities allow the researcher to organise the data and explore relationships between sets of data (Richards, 2000; Richardson, 2003; Anderson-Gough et al., 2005). However, the dangers are that the coding can become purely mechanical and preclude an emergent thematic view of the data (Coffey & Atkinson, 1996), and de-contextualise the data with the researcher focussing on the coded data rather than the original transcripts (Seidel & Kelle, 1995).

In order to minimise these problems, I engaged several other strategies in conjunction with the NVIVO analysis. After interviewing in each city or region, I recorded the themes, which had blatantly emerged, plus a series of interesting observations, unusual cases, and questions that I needed to investigate further. In addition, and following Crompton (1999), I read each transcript before coding and along with my notes and recollection of the interviewee, I developed a short unique biographical profile for each person. These profiles included biographical details, comments on the management of their employment and family careers, and any turning points in their lives (Appendix 8.9). Combining this information with the step-by-step coding (see below) allowed a more contextual approach to the analysis of the data.

I coded the transcripts from April – June 2003, and November 2003 – March 2004. Coding is the action of assigning passages of text in the transcript (document) to a node. A node can be viewed as a "bucket into which relevant segments of text are placed" (Richardson, 2003, p.111) and it represents anything that I wish to refer to, for example children, organisational structure, and organisational culture (Richards, 2000). It may be
further used in the identification of the research themes. Text can be automatically assigned to nodes by using the text search operation in NVIVO. However to further encourage immersion in the data, I did not use the auto-code function, preferring instead to code as I read through each document. My prior research and literature review suggested a “start list” of nodes (Miles & Huberman, 1994), but further nodes were data-driven and created as I progressed through the transcripts. This sometimes meant that I needed to go back to a previously coded transcript and code a piece of text under the newly developed node. If appropriate, text was “parallel coded” (King, 1998) (i.e. place the same piece of text in more than one node). Trees of nodes (e.g. parent node of “timeout” had linked children nodes such as “[because of] travel”, “study” and “childrearing”) were also created.

I initially coded and developed nodes from the first twenty-five interviews and this resulted in an unwieldy 355 separate nodes (see Appendix 8.10). At this point, the nodes were reassessed, split if need be, but in many cases amalgamated, and sometimes deleted. This was done with reference to the research questions, taking into account Miles and Huberman’s (1994, p.56) advice to be “explicitly mindful of the purpose of your study and of the conceptual lenses you are training on it – while allowing yourself to be open to and re-educated by things you didn’t know about or expect to find”. The result was a more manageable 185 number of nodes (Appendix 8.11).

I also recorded attributes for each interviewee. These are displayed in Appendix 8.12. These attributes were useful at a later stage as a mechanism to sort and compare the data (Anderson-Gough et al., 2005). For example I could compare how women accountants talked about the culture of firms compared to male accountants, or how older accountants perceived family roles compared to the younger accountants.

At this point I analysed the 25 coded transcripts. I worked with the nodes and the attributes to build some initial models. NVIVO provides a useful pictorial model-building facility, but other categorisations and schedules were developed outside the software. Much of my direction was guided by the literature and the holistic framework
developed in Whiting & Wright (2001). But other explorations involved following an idea that had emerged from the data coding or the notes recorded whilst interviewing. Particularly useful was the Matrix intersection search in NVIVO. This enabled me to cross-tabulate attributes (to supplement the quantitative data already collected; see Appendix 8.13), to identify pieces of text where two nodes were mentioned together (e.g. work ethic and career progression; see Appendix 8.14) and to compare nodes by attribute (e.g. how was age related to what the accountants said about the percentage of women in the profession or about roles and negotiation in the family?; see Appendix 8.15). Not all combinations were investigated, as I had 185 nodes and 14 attributes, and not all of these were relevant to this project (some could be used at a later date for other aligned research papers). Those investigated are outlined in Appendices 8.13 to 8.15. Representative quotations were also collected. Notes were made about the less common cases.

Once I had reached a point at which I could neither identify nor develop any further themes, I returned to the data and coded the final forty-four transcripts and repeated the process above with the total sixty-nine transcripts. The final list of nodes used was the one included in Appendix 8.11 which had 185 nodes.

4.6 Trustworthiness of the Interview Data and Inferences from the Data

Data should be evaluated for its measurement validity and reliability. In fact, Kvale (1995) argues that in modern social science, along with generalisability, validity and reliability, have “obtained the status of a scientific holy trinity” (p.20). Validity concerns centre around the question “Am I measuring what I intend to measure” and if so, then reliability is concerned with the question of “Am I measuring it without error?” Quantitative researchers in particular have developed methods of assessing content\textsuperscript{131}, concurrent\textsuperscript{132}, predictive\textsuperscript{133} and construct validity\textsuperscript{134}, and reliability over time\textsuperscript{135} or by

\textsuperscript{131} Degree to which items on a test measure the intended content.
\textsuperscript{132} Degree of correlation with an established instrument, which is administered at the same time.
\textsuperscript{133} Degree to which the measure predicts a specific outcome of the construct being measured.
\textsuperscript{134} Degree to which the test measures the construct under investigation.
\textsuperscript{135} Degree to which the measurement is accurate when repeated at a later date.
method\textsuperscript{136} (Tashakkori & Teddlie, 1998) in their research design and statistical testing. Also, researchers use their data to derive conclusions and make inferences about relationships. The internal validity of the inferences is therefore very important and depends on the presence or absence of alternative explanations for the findings.

But for some qualitative researchers, these concepts have been at worst ignored (Kvale, 1995), but for others they have been discussed in terms of the trustworthiness, a term coined by Lincoln and Guba (1985) to discuss the truth value\textsuperscript{137} of qualitative findings. Lincoln and Guba introduced four criteria (credibility, transferability, dependability, confirmability) that could be combined to determine the trustworthiness of an inquiry. Ways in which these can be assessed, and the way in which they were considered in this study’s research design, data collection, analysis and inferential stages of this study, are displayed in Table 4.5. As Alvesson and Deetz (2000, p.80) explain “Interviews in themselves are...not problematic. Problems emerge in the context of various uses of interview material for making different kinds of empirical claim” (p.80). Although the results of this study are my interpretation of the data, Table 4.5 demonstrates that I have attempted to incorporate procedures into the research to ensure that the results and conclusions as “trustworthy” as possible.

### 4.7 Ethical Considerations

University ethical consent was obtained for this project. Interviewees were provided with information about the study and were required to give informed consent before taking part. They could withdraw from the process at any time. Tapes and transcripts were confidential to me, my supervisors and the transcriber. No identifying names or features of the interviewees or other private persons are used in the thesis.

\textsuperscript{136} Degree to which the measurement is accurate when repeated by another researcher or on another similar group.

\textsuperscript{137} Note that “truth value” assumes “a single tangible reality that an investigation is intended to unearth and display” (Lincoln & Guba, 1985, p.294). If a researcher follows the constructivist paradigm, this would be impossible to achieve (Tashakkori & Teddlie, 1998; Seale, 1999).
Table 4.5 Techniques for Assessing the Trustworthiness of Qualitative Research Findings

<table>
<thead>
<tr>
<th>Method</th>
<th>Description</th>
<th>Criteria tested</th>
<th>Process undertaken in this study</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prolonged engagement</td>
<td>Spend an adequate amount of time in the field to build trust, learn the “culture” and test for misinformation either from informants or their own biases. Provides scope of multiple contextual factors and perspectives</td>
<td>Credibility</td>
<td>Background contextual study Two months of constant interviewing Interviews with Human Resource Managers Interaction with profession through my employment</td>
</tr>
<tr>
<td>Persistent observation</td>
<td>Observe many times. Provides depth to help identify aspects of social scene that are most relevant to the research question</td>
<td>Credibility</td>
<td>Background contextual study 69 interviews</td>
</tr>
<tr>
<td>Use of triangulation techniques</td>
<td>Seeking convergence or results through multiple data sources, methods and investigators</td>
<td>Credibility</td>
<td>Combining with previous quantitative results. Some confirmatory quantitative data gathered simultaneously with qualitative data</td>
</tr>
<tr>
<td>Peer debriefing</td>
<td>“Exposing oneself to a disinterested peer in a manner paralleling an analytic session and for the purpose of exploring aspects of the inquiry that might otherwise remain only implicit within the inquirer’s mind” (Lincoln &amp; Guba, 1985, p.308) ie to probe biases and clarify interpretations</td>
<td>Credibility</td>
<td>Discussions with supervisors and with peers and visiting professors who are not researching in same area. Departmental seminars and conference presentations.</td>
</tr>
<tr>
<td>Negative/ deviant case analysis</td>
<td>Consider instances that do not fit the patterns or trends identified, and revise the pattern until the outlying instance also fits</td>
<td>Credibility</td>
<td>Sample selection focussed on accessing a number of less common interviewees (e.g Māori, Asian, men who work part-time, women with high career status and children). Revision of model to incorporate a larger variety of family structures, changes in generational characteristics etc.</td>
</tr>
<tr>
<td>Referential adequacy</td>
<td>Archive some part of the raw qualitative data for later reanalysis by original or other analysts. New interpretations can be checked against the original interpretations</td>
<td>Credibility</td>
<td>Part-time nature of thesis means data has been viewed and reviewed at several times separated by periods of analysis inactivity. Raw qualitative data has been kept for further analysis leading to academic papers. Possibility of combining data with researchers in other countries.</td>
</tr>
<tr>
<td>Member checks</td>
<td>Ask members of the social scene to check the analytic categories, conclusions and interpretations of the investigators</td>
<td>Credibility</td>
<td>Summary of results sent to interviewees and comments requested. None received, However some results were discussed at a Women Accountants’ Forum and confirmed the results in Chapter 5.</td>
</tr>
<tr>
<td>Thick description</td>
<td>Detailed description of all information of the social context</td>
<td>Transferability of interpretations and conclusions</td>
<td>Section 2.6 describes the New Zealand accounting profession. Concurrent interviews with human resource managers. Quantitative and qualitative information elicited from interviewees. Description included in Chapter 5. Appendix 8.9 provides description of all interviewees and their family &amp; working history.</td>
</tr>
<tr>
<td>Dependability audit</td>
<td>Reviewing the process of the inquiry including the appropriateness of inquiry decisions and methodological shifts</td>
<td>Dependability</td>
<td>Continual review as project developed. This review followed self-reflection, discussions with supervisors, colleagues, &amp; visiting professors, and feedback from departmental seminars.</td>
</tr>
<tr>
<td>Confirmability Audit</td>
<td>Attesting that the findings and interpretations are supported by the data and are internally coherent</td>
<td>Confirmability</td>
<td>Chapters 5 and 6</td>
</tr>
<tr>
<td>Reflexive journal</td>
<td>Investigator’s daily (or as needed) journal for recording information about “self…and method” (Lincoln &amp; Guba, 1985, p.327)</td>
<td>Credibility, transferability, dependability and confirmability</td>
<td>Notes kept on proposal development, questions, unusual observations and issues, emergent themes whilst interviewing. Drafts of proposal and thesis writeup show development in thinking</td>
</tr>
</tbody>
</table>

Adapted from Tashakkori and Teddlie (1998).
4.8 Feedback to Interviewees

Once the data was analysed, the theoretical model revised and conclusions drawn (May 2006), a summary of the findings was sent to all interviewees\(^{138}\) (Appendix 8.16) as a form of “member check” (see Table 4.5). Four interviewees were not contactable (one was deceased and three had moved with no forwarding addresses). Interviewees were asked for their comments on the results, but disappointingly, none were received. However, some discussion on some of the results was elicited at a Women Accountants’ Forum in May 2006, and confirmed the results, as now presented in Chapter Five.

\(^{138}\) Excepting one who had died during the duration of the study.
5. Results

The results are provided consecutively from the three sources of data, the interviews with the global public practice Human Resource Managers (Section 5.1), the quantitative data from the requests for interview (Section 5.2), and more importantly, from the CA interviewees themselves (Section 5.3).

5.1 Discussions with Human Resource Managers at Global CA Firms

Section 4.3 detailed how I interviewed three Human Resource (HR) Managers at two global Big Four public practice firms. These interviews were used to inform me about the current stated policies and practices concerned with hiring, formal mentoring, promotion, career progression and remuneration used in these firms. This information is presented in the following three subsections of graduate recruitment (Section 5.1.1), progression to senior level (Section 5.1.2) and progression to partnership (Section 5.1.3).

A limitation is that these interviews were held with HR Managers in only one sector of the work environments of my interviewees. However, this sector is important as many of the interviewees started their careers in public practice, although not always in the global firms.

5.1.1 Graduate Recruitment

Both firms currently carried out annual national recruitment drives and selection processes for the following year’s graduate intake. These consisted of such tasks as submitting a curriculum vitae, completing application forms, numerical/verbal reasoning, personality and problem solving tests, undergoing first and second interviews, and making office visits. The two interviewed firms each recruited about 70 persons nationwide each year, and those selected would be top candidates who all have “leadership potential”. Representatives from both firms stated that they selected the

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139 These current policies and practices for graduate recruitment are more prescribed and rigorous than was the case when the interviewees in this study gained their first accounting jobs.
graduate on “the person”, not gender, and the gender proportions in the intake were about 50:50 male: female, although in the recent years there have been slightly more females selected.

The HR Managers in both firms commented that graduates in recent years were far more confident and assertive in the selection process than their predecessors. They asked questions about working hours and were looking for work-life balance. They were well-informed about firm progression, where they might see themselves in the firm in the future, and what comparable firms were offering. Two of the HR Managers believed that the graduates were more interested “in what they could get from the firm, not what they could put into the firm”. The HR Manager in the other firm was of the opinion that female graduates were more ambitious than they were in the past.

5.1.2 Progression to Senior Level

Chartered Accountancy is a professional services business that is both client and deadline focussed. This makes it a demanding environment, and one where long hours can be common. Often “fulltime” hours could mean much more than the standard 37.5 hours/week. However, all HR Managers agreed that there were periods when employees could work quite normal hours, and that the phrase “long hours” could be used by different persons to mean quite different lengths of time, and they were still often less than 50 hours/week.

Both firms had a number of female part-timers, even at senior level, who needed to be quite organised and assertive about their hours, as they could often unintentionally increase to be full-time hours. Part-time hours were more difficult to manage in the areas of audit and management consulting than in tax and business advisory services, as there was extensive client interaction in those areas. However the senior staff had the advantage in that they were “managing” the job and not “doing” it, and so had greater control over their own hours.
Progression within the firm involved moving from graduate to accountant to manager to senior manager to director to partner. Progression was based on merit/performance and not years of service. Productivity and value-added were considered to be more important performance measures than job hours. One HR manager said that his firm was not interested in graduates who did excessive hours to impress, as they would soon "burn out". The same 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, and it would be rare for a graduate to not do well in the firm. 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. Excellent communication skills were also necessary for success. There was little movement across work areas (e.g. from tax to audit) and if it did occur, then it would probably be in the early stages of a career. All employees had six-monthly performance reviews and these were also used for career planning.

Both firms offered staff overseas secondments to other firms in their global network. These could be short-term (2-3 months) or long-term (2-3 years). Usually, these bonded assignments were available to all who were interested and were seen as a useful way of ultimately retaining the "stars" in the firm for a longer period. Progression to senior manager was not dependent on the acquisition of overseas experience, and progression was also possible for those who wanted to balance paid work with their work outside work, by working part-time, utilising flexi-time and taking parental leave. The acceptance of these 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. Both firms had paid parental leave policies. However, parental leave of one year was probably considered excessive, and many women realised this and maintained some contact with their client portfolios and attended key meetings, whilst on parental leave.

The 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. Departure usually occurred after 3-4 years when the individuals had finished the CA registration requirements, and they left to travel overseas. Both firms were keen to take these people back into their firms if at all possible, if and when they returned. Staff also left to move into the corporate sector, usually attracted by the higher salaries offered there.

5.1.3 Progression to Partner

In these international firms, there is a limit to the number of partners in each branch. Both firms offered a senior training course focussed on the last progression hurdle. 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 with leadership potential to take part in a Partnership Admission Program.

Partners would be expected to have overseas experience, particularly in their area of specialisation. Most partners were male with a wife not in paid employment, and also often with au pairs and gardeners. Both firms admitted that although they had good numbers of women in senior positions, they had very few women partners and had a problem with advancement of women to this most senior rank. Although there was nothing specifically stopping admission of women to partnership, the HR managers mentioned influences such as tradition, lack of female partner mentors, huge time commitment exhibited and expected by many of the older partners, informal male networking, and sexism.

One firm mentioned that there were a lot of senior employees who wanted to be partners but not at a cost to their family and lifestyle. They consequently did not become partners, and the HR Managers believed that a major cultural change in partnership expectations would be required before these people 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. There was a small amount of experimentation with
part-time partnerships, both by “brave” men and women. (The HR Managers noted wryly, that in reality part-time does actually mean full-time without the overtime hours.) However these small changes were slowly altering the upper echelons of the accounting firms. Two HR managers compared this to the slow 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 organisational cultural change as the women who reached partnership level.

These results provided some background into the structures operating in the global Big Four public practice firms. Before turning to the interview data to see how the individual CAs interacted with these structures, I described the participating CA interviewees using the quantitative data that was provided by them.

5.2 Results from Quantitative Data

The quantitative data was collected in this study for sample selection purposes, descriptive background, and to see if the interviewee sample was not grossly dissimilar to the sample used in Whiting & Wright (2001). Therefore, I did not undertake advanced statistical analysis, but instead observed basic patterns that emerged. Tables 4.2 and 4.3 in Section 4.2, showed similar patterns in the data to those that were observed in Whiting & Wright (2001) – for example, female CAs showed a higher incidence of time-out of the profession and participation in part-time work, and correspondingly lower average career status than their male counterparts. There is however an intentional bias to middle-aged, senior career persons, and to sampling some of the less common cases (part-time men, and full-time working women with children), in this study. I believed that the “unusual cases” might highlight alternative ways forward. In order to investigate the patterns more closely, I undertook a series of basic cross-tabulation analyses which are presented in Appendices 8.16 and 8.17 and the results are summarised in Tables 5.1 and 5.2.
In general the interviewees showed similar patterns to the 302 respondents (Appendices 8.16 and 8.17), but some additional information was available from the interviewees, enabling more extensive cross-tab analysis, summarised in Table 5.2.

Table 5.1  Summary of Cross-Tabulation Analysis of Data from Respondents who Volunteered to be Interviewed

<table>
<thead>
<tr>
<th>Key Pattern Observed</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The overwhelming majority of male CAs work full-time and they have more children than women who work full-time (at every age group). Females are less likely to work full-time. Female CAs who work part-time have larger households and more children than female CAs who work full-time.</td>
</tr>
<tr>
<td>2</td>
<td>Male CAs are twice as likely as female CAs to have 3 or more children, and with these larger families, most of these fathers work full-time but less than half of the mothers do.</td>
</tr>
<tr>
<td>3</td>
<td>Some male CAs reduce their hours as they get older, whereas female CAs reduce their hours in their middle working years and then build up again as they get older.</td>
</tr>
<tr>
<td>4</td>
<td>Part-time work is associated with lower career status for both male and female CAs (although the number of part-time male CAs is very low, so this result for males must be treated with caution).</td>
</tr>
<tr>
<td>5</td>
<td>The career status of all CAs appears unaffected by the year of initial ICANZ membership, but the female CA career status is consistently lower than that of the males, regardless of year of membership.</td>
</tr>
<tr>
<td>6</td>
<td>The age-career status data reflects different life cycle patterns for male and female CAs. Male CAs peak in career status at an earlier age than female CAs. Older female CAs appear to regain some status in latter years and become equivalent to the male CAs in status. However, there are fewer of these women.</td>
</tr>
<tr>
<td>7</td>
<td>Male CAs with 2 or more children attain higher career status than those with fewer children in their household. The reverse holds for female CAs- increasing numbers of children decreases career status, except for those female CAs who have 3 children. Female CAs with no children achieve higher career status than comparable male CAs.</td>
</tr>
</tbody>
</table>

The quantitative analysis painted a general picture of different work profiles for male and female CAs, because of what Blair-Loy described as the two cultural models embedded within our society, the schema of family devotion and work devotion (Blair-Loy, 2003). At this stage (and before discussing the findings from the interviews), I suggest the following gendered working scenarios and relate them to the work-family strategies discussed in Section 2.1.1, and the results from Section 5.1.
Table 5.2  Summary of Cross-Tabulation Analysis of Data from Interviewees

<table>
<thead>
<tr>
<th>Key Pattern Observed</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Career status and salary for female CAs is invariably less than that for comparable male CAs. Highest career status and salary is achieved for both gender, by those who remain in public practice jobs and do not move workplaces frequently. Older female CAs who have been in many jobs are penalised with respect to status and salary. There are huge salary enhancements for male CAs who have spent the majority of their working lives in public practice.</td>
</tr>
<tr>
<td>2</td>
<td>Part-time work and time-out from the profession impacts on career status and salary, but more so for the female CAs. Those least likely to take time out are female CAs with no or 1 child, and male CAs with 3 or more children. Part-time status for male CAs generally comes when nearing retirement whereas for female CAs it is more likely in the 30-50 year old age group and with increasing numbers of children.</td>
</tr>
<tr>
<td>3</td>
<td>For both gender, career status and salary improves if the CA’s spouse does less paid work when children are young, but the effect is less dramatic for female CAs</td>
</tr>
<tr>
<td>4</td>
<td>Male CAs achieve higher career status than their female counterparts for all qualifications where there is comparative data. Masters and additional professional qualifications (other than CA) appear to enhance career status and salary for all CAs. Those who achieved their ACA/CA qualification through the Polytechnic are highly paid (both gender). Teaching diplomas enhance career status for female CAs (no male CAs had this qualification), but has a strongly negative effect on salary.</td>
</tr>
<tr>
<td>5</td>
<td>Career status and salary improves with marriage/long-term partnership for male CAs, but drops for female CAs who marry. A second marriage appears to improve career status for both gender. (Note however that there are few unmarried male CAs or male CAs in second marriages amongst the interviewees).</td>
</tr>
<tr>
<td>6</td>
<td>For both gender, starting work in a public practice, means that they are more likely to spend the majority of their working life there. Female CAs are more likely to stay in their initial sector of employment than male CAs.</td>
</tr>
<tr>
<td>7</td>
<td>The most important reason for leaving a job for both genders is the opportunities and attractions of a new job, particularly for those who have spent less time in the public practice environment. Those who spend much of their working lives in the public practice environment are also likely to leave for travel reasons. Female CAs have a higher incidence than male CAs of leaving for personal and geographical reasons and because of dissatisfaction with their current job. Male CAs who are not working primarily in public practice are more likely to be made redundant.</td>
</tr>
</tbody>
</table>
Early in their careers, and on average, the interviewed women appeared to engage in work devotion, acquiring academic and CA qualifications, and doing well in advancing in their employment, even better than their male counterparts. This progression was slowed by marriage and the birth of one child, and then seriously curtailed with the advent of successive children. At this point, many of the female CAs appeared to centre on family devotion and not career progression. They took increasing amounts of time-out of the profession and moved to part-time work. This is indicative of the male-breadwinner/female-part-time-carer model (Pfau-Effinger, 1998) (Section 2.1.1) or similarly the dual career/modification strategy (Evetts, 1993), which is popular in New Zealand (Ministry of Social Development, 2004). The HR Managers confirmed that this is the point at which they have serious problems with female career advancement. These women did not re-enter full-time employment until much later in their lives and never made up the lost career status. Some exceptions are seen with female CAs in second marriages – career status appears to be better for these women. Perhaps this is suggestive of “postgender marriages” (Risman & Johnson-Sumerford, 1998) that occur with remarrying adults (Pyke & Coltrane, 1996) who adopt a more equitable division of paid and non-paid labour because of dissatisfaction with the traditional roles.

On the other hand, male CAs appeared to adopt the work devotion schema. They became full-time breadwinners, left jobs for new opportunities, and progressively “moved up the ladder”. This became more prevalent as they married and became fathers. Their spouses usually took the family-centred role and left/decreased their paid employment. The HR Managers confirmed that male partners in global CA public practice firms, almost invariably had wives who were not in paid employment. Most of the interviewed male CAs had only been married once. Staying in public practice proved to be a financially lucrative choice. The only movement into part-time work came as they neared retirement or as a result of redundancy.

I now move onto the analysis of the interview data which elaborates and expands on the above analysis. In addition it highlights deviations from this “average” scenario.
5.3 Results from the Interviews

The analysis of the interview data was framed around Whiting & Wright's (2001) holistic framework (Fig 2.1), as it frames the majority of this study's research questions. These questions were presented in Section 1.2 but are included again here for easy reference. I have also highlighted the specific processes and relationships on which I focussed:

1. Do accountants display a variety of differing combinations of work and family responsibilities, and how do these combinations impact on career status?
2a. To what extent do interviews with experienced male and female accountants confirm the relationships proposed in Whiting & Wright's (2001) holistic framework?
2b. What is the relative importance of the factors in the explanatory framework?
2c. How do factors in the framework interact?
2d. Are there other factors that may differ by gender and impact on career status that are not included in the explanatory framework?
3. Can the framework be revised to more appropriately reflect the relationship between gender, family responsibilities and career success for New Zealand Chartered Accountants?

The key findings of the Whiting & Wright (2001) study were that the observed gender differences in salary and employment status in the New Zealand accountancy profession, resulted from a complex relationship among explanatory factors grouped under the three categories of Attributes, Structure and Attitudes. Most important was the direct influence of gender attributes (working hours, time out, family responsibilities and especially career aspirations and work experience) on job status. The structures of the organisation (mentor support) and attitudes towards women of the main players in the organisation (discrimination), also had some influence, but this appeared to be less direct or possibly less important. Interrelationships among attributes, structure and attitudes were also influential and highlighted the complexity of the issue. Categorization of some
issues was found to be problematical. So although the interview data was analysed under
the framework’s three categories, this had its difficulties. If a woman states, for example,
that she wanted to be the primary carer for her children, then this could be due to many
factors. It could be a nurturing feeling that emanates from the actual childbearing process
(attribute), or it could be due to pressure from societal or spousal expectations
(structural), or it could be due to her perception that to do otherwise would be fraught
with prejudice and difficulty, and she and her children would be harmed (structure and
attitude). I attempt to highlight the multiple explanations wherever possible, and in
Chapter Six, I abandon the three-pronged structure of the original explanatory framework
and present a revised model.

5.3.1 Influence of Attributes

5.3.1.1 Career Aspirations
Career aspirations, which relate to a desire to succeed, achieve status and high
remuneration in the career, were the strongest predictor of career status and salary found
in Whiting & Wright (2001). Their important influence on career progression was
confirmed in the interviews with around 90% of the interviewees talking about this
association. The following comments from career-successful CAs of both gender\textsuperscript{140} were
very typical:

\textbf{Murray} - that \textit{[to be a partner] was an aspiration right from the start for me, once I got
into it I enjoyed it and you know that was the goal}

\textbf{Leanne} – \textit{[I was] Very, very ambitious, I mean that’s why I worked so hard when I was
younger ...I think it was the challenge ... I gave myself a list of things when I was 18 what
I wanted to do...I set goals early and I achieved them all probably by the time I was 30

On the other hand, a small minority of CAs (both male and female) saw themselves as not
dominantly career motivated, and did not achieve as highly as those who were.

\textbf{Stuart} - \textit{I am not a career driven person basically ...what I am in my early forties doing,
at which stage a lot of the people I started with are in management type jobs or senior
jobs or are partners in CAs and all that sort of thing}

\textsuperscript{140} Short profiles of all the interviewees quoted here are found in Appendix 8.9.
Belle – asked if I wanted to be a manager and said no... some people thrive on the challenge...I don’t really... I am not ambitious

Career aspirations did appear to be a precursor to career success, but was career ambition less for the female CAs than for the male CAs? In the beginning of a career, I found no differences by gender in career aspirations, with variation observed in both. However, a higher proportion of female CA interviewees appeared to engage in short-term or incremental planning (e.g. gain the CA qualification, win the manager position), and changing jobs for diversity and personal development (Section 2.2.2) instead of promotion, rather than focussing on achieving the top job, which was observed with a number of the male CA interviewees.

Veeni - I am not sure I want a career for life. L [husband] wakes up in the morning and says I have got 20 years to go, I don’t know that I want 20 years to go really

Hetal - the other thing that I think ...has gone against my progression...quite often for the challenges I have actually gone sideways to do something different

After the interviews, I made a subjective judgement on the level of ambition that each interviewee currently displayed, based on their comments about career focus, aspirations and ambition made in the interview. At that stage, there was a higher proportion of highly ambitious male CAs (19%) compared to the female CAs (9%), reasonably equal proportions in the middle categories of ambitious and mildly ambitious, and consequently a higher proportion of women (10%) with little or no ambition, compared with their male counterparts (4%). Assuming that the group of male and female CAs started their careers with a similar range of career aspiration levels, then this suggested that there may be changes in career aspirations, as the CAs progressed through their careers. In particular it suggested that the career aspirations of a group of female CAs decreased.

The interviews revealed that changes in the degree of emphasis placed on a career often occurred when there were substantial changes in the interviewees’ lives. As will be described in Section 5.3.1.3, the advent of children and the level of family responsibilities, could have a profound effect on career aspirations. These were intertwined and often gender related, but not invariably.
Some men (e.g. Arthur, Travis, David and Colin) mentioned that the financial pressures of becoming a family breadwinner made them more career focused. Although this could be considered a structural pressure emanating from the patriarchal society, some interviewees considered it to be a male attribute.

**Colin**- Traditionally the man is the breadwinner and so men tend to be naturally career focused, I mean it is just a hereditary sort of genetic thing to some men

I found that many CA “Dads” had the narrow focus to achieve in a career (e.g. Bob, Glenn, Colin) and supportive partners made this possible for them. They were only forced to evaluate this when a crisis occurred. For example, Murray had been totally work-focussed, but was forced to re-evaluate the balance in his life as he now had sole custody of his children due to marital break-up and then his ex-spouse’s death.

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

On the contrary, more women tended to evaluate the consequences of ambition on other parts of their lives before embarking on the more senior demanding levels of their careers and often decided that the career was not worth the imposition on other parts of their lives. If they did, then they were trading career success against the other factors in their lives. It appeared to me that women tended to consider family all the way:

**Rosie** – doing that [overtime and long hours required in a more senior position] on a regular basis for me is not an option because that is not fair to the kids.

This responsibility for children could change individuals from having a dominant career focus to a focus on work-life balance. This was reasonably common for the female CAs (e.g. Sheila, Kathryn and Tracey). However, only seventeen percent of the female
interviewees had actually stated that their career aspirations had changed when they had children.\textsuperscript{141}

**Tracey** - *I could go full time and have a bigger home and car and that, but I wanted to be there for my children and that was a choice I made.*

The majority of the interviewed CAs (ninety percent of female and 85% of male) talked about work-life balance at some stage in their interviews. Quite a number desired a balanced lifestyle (e.g. Kim, Dougal); that is, one which was concerned with accommodating up to five main demands in the individual’s life – career, relationship with life partner, children, outside interests and values/philosophies – and not allowing one to dominate.

**Bryce** - *I don’t think that ultimate satisfaction in life is going to be in chartered accounting, I think it is the relationship you have with spouses and children. If you get to 65 and look back, I think if you have fluffed up there, you will regret it more than if you didn’t make it to be a partner... I would rather have it on my tombstone that I loved well that’s a high ideal which I live with, something like that than ‘I was a great professional’ coz you have missed it there.*

In general, I found that the male partners in the large global public practice firms did not exhibit a balanced lifestyle, being heavily committed to their careers at the exclusion of other factors. But their high remuneration and supportive spouses enabled them to have and be involved in families, but their time with those families was limited. Some fostered their outside interests at the expense of family whilst others, like Glenn prioritised to spend his available time with his family.

**Glenn** - *I don’t play sport. I don’t go off to golf on a Sunday morning like most people in their early forties...[or] take off fishing with the boys... I don’t do any of that stuff because when I am not at work, my time is at home with the kids. So when we go on holidays, we have a lot of holidays because I work very hard and I make sure I take holidays at Christmas, I take a week off at Easter and I make sure I have a holiday in the winter and we have holidays with the family. We go overseas and we take the kids.*

\textsuperscript{141} Note, however, that the sample did not include temporarily “retired” CAs, which probably included many mothers. Their absence from the paid workforce might indicate low career aspirations.
But high ambition was not solely a male attribute. Some female CAs were highly ambitious (e.g. Victoria, Sandra and Carolyn), but their emphasis on career (Section 5.3.1.3) appeared to come at the expense of relationships with spouses or children. Higher achieving women in my interviewee sample who committed long hours to firms, had a higher breakdown of relationships and less children than their male counterparts. Fewer children were probably a necessity as they generally did not have the supportive spousal network that the male CAs had, to relieve them of childcare responsibilities. They only appeared to achieve high career success with children if they had a nanny (e.g Amanda), family support (often their mothers – e.g. Jennifer, Rosie, June), a part-time or non-working spouse (rare for female CAs- see Section 5.3.1.3) and spent less time with children. Some never found the time to have children (e.g. Victoria).

Most women tried to fulfil both their career and family aspirations. I observed a huge amount of discussion from the “ambitious” women about the practicalities of aspiring to and maintaining a career and being a successful “Mum” (see more discussion in Section 5.3.1.3).

**Yvonne** - *I started working mornings, five mornings a week... I had ambitions at that stage ...so I didn’t want to slip back, you miss out on things had been changing so quickly and I wanted to keep my hand in and he was such an awful baby that that sort of pushed me back quicker than what I thought and they wanted me back too... and A, he was born while I was working at BCD and I just sort of fitted them in between audits... I sort of always seem to be adjusting priorities at the moment in the way the family changes and your children grow. At one stage you just want to work and don’t want to do anything else and then you don’t want to work at all*

Not one of the “ambitious” men mentioned any trade-offs that they made or how they managed to aspire to and accommodate both work and family. It was not an issue for them.

So in summary, career aspirations did have a large impact on career success, and when there were no dependent children then there were no gender differences (all other things being equal). For many parents, the responsibility for children became a gendered issue and women’s career aspirations suffered as they worked to balance them with family
responsibilities. But there were a few examples of women with children and high career profiles, and men with children with lower career profiles, and so I predicted that further factors were impacting here. These are discussed in the following sections and the issue of family responsibilities is discussed in detail in Section 5.3.1.3.

Interactions of career aspirations with other factors seemed to be important. A number of CAs (predominantly female, but not invariably) thought that their career aspirations would be fulfilled if they worked really diligently. However, as the Whiting & Wright (2001) model demonstrates, there is a complex interaction of factors that contribute to career success, and a good work ethic (Section 5.3.1.2) is only one of those factors. For example Mark described how good technical skills were needed in addition to career aspirations in order to be career successful.

Finally, I was aware that the “work-life balance” phrase is currently very topical, and was interested if the future would hold a different set of employees whose career aspirations were tempered by this desire. There were some comments that younger CAs were now more focused on a balanced lifestyle and were not interested in partnership in big global CA firms.

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

However, this was not a universal perception, and Glenn believed that there will always be some who fancy the top job and will have high career aspirations.

A second **attribute** that appeared to have high impact on career success, was that of working hours, and this is discussed in the following section.
5.3.1.2 Working Hours and Commitment

Chartered accountants provided substantial evidence of working long hours and hard at their jobs, and many attributed their career success partially to this important attribute. Forty-one per cent of all interviewees mentioned a positive relationship between working hard and career success. All businesses presumably expect their employees to work hard, but in particular the larger CA and corporate firms had a higher level of expectation with regard to overtime and commitment to the firm (this would also be considered part of the structure). In such a competitive market, the level of service could impact heavily on business turnover.

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

Some interviewees (e.g. Ross) commented that working hours were longer, or CAs worked harder than ten to twenty years ago.

Eddie - you spend all day just yakking in the audit room of the client... you certainly wouldn’t do it these days

Both male and female engaged in the expected behaviour of working long hours (particularly in the larger city global CA firms and large corporations) in the early years of their careers. Whether this behaviour was continued throughout their working lives is discussed later in this section and Section 5.3.1.3.

Murray – people that I know are real hard workers out there and done extra hours and everything, to me they have the right attributes to come in and put the effort in here so I have always sort of pushed them towards it and put them into the process here to help them get through. They still had to go through the process... That’s [work ethic] what you are really looking for

Leanne – working really long hours at times, that was...very much the work ethic at ABC Coy. We used to come back at Christmas to do budgeting, we only ever took the stat holidays ... worked through Easter every year ... I went four months without having a day off...they still want to drain every last drop of blood out of you... if you wanted a job you had to be there

There were some interviewees who questioned whether “long hours” actually meant greater productivity.
Amie - there was a firm mentality at IJK [that] they liked you to give rather a lot to the work and I did my work well but I couldn’t see the point in working long hours when I could achieve what was expected of me within the hours, so that became a bit of a bone of contention...I discovered those that appeared to be working the very dedicated hours got the promotions

Part of this was due to the use of timesheets. Timesheets were the bane of many CAs’ lives and there were examples of non-recording of hours worked, in order to appear more productive. However, other CAs believed that it did make them more efficient with the use of their time (e.g. Dougal, Jarod).

Cilla - we had a real thing about productivity... there was a very high expectation you would achieve that productivity and the only way to do it was to work more hours at either end of the day and not record your non productive time.

Alice - the fact that you have to be seen to be working long hours, not charging time and yea, that’s the culture

This confirmed the results from Whiting & Wright (2001), which identified long working hours as being positively related to job status. CAs often related the long hours to “getting noticed” or respected, and this is part of the process of “building a profile” or “becoming visible”. Prominent profiles tended to lead to higher career success.

Vivienne - I think I was respected because I did a good job and if something went wrong or the computer broke down, I would be there at 10 o’clock at night fixing it. I would make sure that month’s end was done and that usually meant coming in on the weekends to run all the monthly reports.

Nigel - those that do a little bit extra get seen and do get recognised, and they are the ones that will go places

Like career aspirations, working long hours is usually a prerequisite, but not sufficient on its own, for career success. For example, a lack of confidence and not volunteering for new opportunities would detract from a CA’s hard work. These other attributes (discussed in Section 5.3.1.4) helped with an individual’s visibility in a firm.

Robyn - sometimes things come up and if you are prepared to do them, to meet the deadline, like you know if there is some major budget thing and the deadline is Monday
and it means you have to work all weekend to do it...they offered them to the people that they knew were prepared to do it and out of that you got promotion and better jobs.

However the interviews provided some extra insights into the acceptance or rejection of the long hours’ culture. I observed that at some point in their career, CAs decided on one of two courses. The first was to actively pursue promotion within their firm and therefore accept the expectations and culture of the firm (structure) and continue to work long hours. A comment from Dougal echoes the thoughts of quite a number of interviewees.

**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

Ten per cent of interviewees specifically mentioned commitment (long hours and availability) in relation to career progression, and of this, 57% were male CAs of high career status level. This reflected their beliefs and behaviour about what is expected of a top level position. The following comments are from actual partners in global CA firms about their time commitment as partners.

**Murray** - it is to achieve the targets that are set for you, you have got to put the extra time in and basically during the day you serve the clients, so sometimes to get on top of it... you have to put in the extra time at night to do your reports or whatever extra you need to do.

**Glenn** - If you are a nine to fiver, the temptation would be to question your commitment, this is not a nine to five occupation, you are not rewarded like it is a nine to five occupation either...There is an expectation of commitment, it is seen as more than a job... is not necessarily long hours but it is being available...absolute commitment to the firm means that some things have to go, really, when it comes down to it.

My observations were that the highly ambitious interviewees (both men and women) saw sixty hours a week or more, plus some evening and weekend work, as a normal commitment. Leanne endorsed Glenn’s comments above, about the subsequent limitations placed on the other parts of an individual’s life.

**Leanne** - people .. who were very senior, they had partners who were very work related, all the guys she went out with were guys from work... another lady who was head of the tax department, she married one of the other people in the tax department and that seemed to be the pattern up there...just so busy with work that was the only time you could do it [meet partners/socialise].
Some of these interviewees (mainly men) mentioned that they had in the past, let their work commitment dominate their lives, with implications for their family and their own personal development. They rationalised that this did not impact on their family in the following ways: they had their holidays together (e.g. Glenn), they kept most of their weekends free for them (e.g. Murray, Lucy), they took work home to work on “after the children were in bed” (e.g Ken, Amanda, Murray), they deleted their own personal time but not family time (e.g. Glenn, Carolyn, Ken), they had a supportive spouse that had “cushioned” the effect that their working hours had on their children (e.g. Glenn, Mike, Paul, Colin), their children “understood” (e.g. Amanda), their spouses reined them in periodically (e.g David, Mike, Ken) and they would reduce their hours in the future (Hine).

David - I was the money earner and I just put more and more hours in until somebody [wife] says that this is actually affecting things...[a lot of men become] absorbed in the job.

Ken - sometimes I had to go back into the office but mostly I could work at home so in a sense the impact on the family was cushioned... I think what suffered was any real personal time I had to do anything.

Ken mentioned the existence of the tolerant wife, but it may be that for the ambitious women, this tolerant spouse did not exist. I have already mentioned in the previous section the high rate of marital breakdown for career-orientated mothers.

Those interviewees who were ambitious but not highly so, tried to keep their weekends free and limit themselves to around 50 hours per week and treated extra hours as periodic requests and not a permanent fixture.

Interviewees who were at lower career status levels and were less ambitious worked fewer hours and placed a higher emphasis on family time or work/life balance. This related to the second course of action, which was to opt out of the long hour regime. This was often due to some life-changing situation such as having children (usually gendered
and most common with women), marital breakdown or death of spouse, travel overseas, illness, impending retirement or the so-called mid-life crisis. Ambitions decreased and the resultant behaviour would be changing jobs, leaving work, reducing hours of work or challenging the structure (rare). The impact of children was common and extreme and I discuss this in some detail in Section 5.3.1.3. Challenging the structure is discussed in Section 5.3.2.9. Marital breakdown or death of spouse, travel overseas, illness, mid-life crisis or impending retirement, are all discussed below.

(a) **Marriage breakdown or death of spouse**

Generally, women's careers appeared to continue on relatively unchanged when beset by marital breakdown. Sandra, Amanda, Rosie, Margaret, June, Hine, Lorraine, Robyn, Debbie and Nicola were all working full-time when their marriages broke up and (apart from Nicola and Debbie) already juggling career and children. It could be that their busy lives contributed to the marriage breakdown, but this was not among the reasons mentioned to me by any of these women. Spouses had either played little part in taking responsibility for children (e.g. June, Margaret) and their departure had little effect on this part of the woman's life, or if they had previously taken a role in childcare (e.g. Lorraine, Rosie, Hine, and Robyn), then they continued to do so, but outside the wife's home. Only Belle was widowed and she also continued in her full-time position after her husband's death.

On the contrary and as portrayed in Appendix 8.6, the male interviewees had a much lower rate of marital separation (only Murray, Mike and Keith) than the female interviewees, and all three of these consequently decreased their working hours to make more time for their children.

**Keith** - *I am very much a family man. Probably if I was honest since my marriage broke up I have been more of a family man because of the hours I put in to my children.*

Three women did use their marriage breakdowns, in combination with other issues, as a springboard to making some life-changes particularly in their employment. For example, after a harrowing period of cancer treatment, long working hours and a marriage
breakdown, Nicola left work to begin a career with fewer hours (for less salary) and now viewed her life from a work-life balance perspective.

Nicola - I made a decision during that time...to go to teacher's college...I have met a new partner and we have bought...a little lifestyle property...and really, my life has changed completely, it is just not my working career but a whole life change in the way I view life.

Sandra and June's changes related less to working hours, and more to taking control of their lives through self-employment.

Sandra - there were a whole lot of reasons why I wanted to get out, there was my marriage breakup, I wanted a change in lifestyle, I was sick of the environment at BBB where the profit margin was negligible all the way through and I had always wanted to go off and do my own thing and set up my own business so I thought well if I don't do it now I never will because I am getting older. So I had a complete change around in my lifestyle.

(b) Travel

Many of the young qualified CAs spent some years overseas, typically in the United Kingdom and usually in accounting oriented employment. If, however, they tried other employment and living situations and stepped outside the business culture, a new sense of direction sometimes evolved (Section 2.2.2).

Mark - you know I was going to be a partner and all that sort of thing and then you go overseas you know you get your backpack on and just cruise around and after about a month of sleep you think oh that's just crap, there is more to it.

Mark has however returned to public practice, but this time runs his own small business. There is still a high demand on him in terms of working hours.

(c) Ill Health

Good health did not necessarily lead to longer hours and hence career success, but its absence decreased work commitment. I observed that health scares for CAs or family members, often lead to re-evaluations of career aspirations, and reductions in working hours (e.g. Helen, Murray, and Cilla).
Murray - once you get on the gravy train and do the hours it is hard to actually step back. It's not until your health starts to pack up or something like that or something dramatic happens that you question some of the values...I have been in the service industry and serving people and... I am getting to the stage of saying well hang on, I have got to serve myself.

Cilla - what made the difference for me was when I was so ill, I mean I would be working just under 70 or 80 hours a week and then I became very ill to the point when I couldn't hang out the washing and do the dishes or anything and that has really changed my outlook and priorities and there is no way I would work like that again.

Nicola’s health problems also contributed to a reassessment of her work/life balance, though this took a little longer than for some others.

Nicola - I was diagnosed with lymphatic cancer which... had actually spread to my bone marrow... I was 31... as an outpatient, I would have my chemo and then go back to work. Some days I was so sick I couldn’t even work... it really was stressful and eventually somewhere along the line... I realised that everything was really just not worth it... because the long hours were going to continue... in fact the hours got worse... so it just got worse and worse and worse and one day I just handed my notice in... went to teacher’s college... I have met a new partner and we have bought a property together, a little lifestyle property... and really, my life has changed completely, it is just not my working career but a whole life change in the way I view life.

Disability or ill health in the family can also impact on working hours. For example, Leanne, Stuart and Amie all decreased their commitment to paid work due to sick partners or children.

Leanne - I couldn’t keep working [out of town] ‘cause if I wasn’t home if something happened.

Stuart - she has spina bifida... it wasn’t practical for both of us to be working so... the line of least resistance was for me to go back [to accounting]... picked this one because I thought it would be more family friendly... you come in at 8 and you are gone by 4.30... there are still family pressures, difficulties... that make doing a job which is interesting but relatively you know not stressful [a good option].

Amie- Well I had my oldest, and then two years later I had another baby and then just under three years later we had our last child who... had a heart condition... a racing heart beat... six months old he ended up in hospital... he was quite seriously ill... he didn’t sleep well... when he wasn’t well he used to wake up every 10 to 20 minutes all night long. I barely survived that period of my life... voluntary CPD came in at that stage and though that sounded wonderful and I knew I would have to do it one day, there was just no way I could even contemplate adding it in to my life.
Whether caring for dependents is gender related, depends on the particular work/family strategies adopted by the CAs and their spouses. This is discussed in Section 5.3.1.3. Overall, ill health decreased working hours (and career aspirations), and hence career progression. Ill health knows no gender boundaries, so could be equally relevant for both male and female CAs. How the ill health of a child impacted on career status is discussed in Section 5.3.1.3.

(d) **Mid-life crisis or impending retirement**

Quite a number of participants (e.g. Eddie, Mike, Bob, Vivienne, Margaret, Bryn, Paul, Isobel, Keith) expressed comments about re-evaluating or changing direction in their lives, in either their middle-age years or nearing retirement.

**Stuart** - *there is an element I think of perhaps when you hit your forties or whatever mid life is...it almost seems to be a biological thing, you start evaluating where you have got to and what you want to achieve*

Sometimes for women this often related to their children becoming older and more self-reliant and therefore they could step up their work commitment (e.g Margaret, Lynne).

**Margaret** – *So I went to look up a course for women at Tech and there I sort of looked at myself and what I was doing and decided that I needed to go to university and get qualifications*

For many men however, the imbalance is often in the other direction, and they make changes to decrease their working hours.

**Glenn** - *that by the time they [some partners] get to 45 or 50 they might decide that is not the lifestyle that they want and they want another career.*

**Isobel** - *There are quite a few [males] who don't complete through to the 65 year retirement age as partner of a firm, they decide between 55 and 60 to go off and do something quite different.*

Although many expressed the desire to cut down their working hours, I would need to look at these individuals’ behaviour in a number of years time to see if they had been
successful. A number of interviewees had achieved a decrease in work commitment, such as Paul, Mike and Jennifer.

**Paul** - *it depends on what stage one is at [in] one’s life and career and I think different priorities, certainly for me, change as the years go on...the question was whether I was going to carry on... with horrendous amounts of travel and pressure and... what I said is no...I was actually not that interested in working at the same level purely because of the pressures and stresses that were involved. Unfortunately nobody would even call me for an interview at the lower level...[but I did find a job]... it was a drop in salary... a drop in hours and also the pressures attached to it. It was not necessarily only working 12 hour days, that was not the issue or working on the weekend; it was the stresses attached to it*

As well as being related to career aspirations, commitment to long hours was also connected to an individual’s desire for financial remuneration (Section 5.3.1.7). Most interviewees (both men and women) were not interested in exchanging longer hours for more remuneration, and many women would trade off money for the ability to keep their professional skills current and for more flexibility.

**Mike** - *if you haven’t got time to have a game of golf or go to the beach or whatever rips your shorts, then you have failed. I don’t care if you have three million in the bank, or whatever, then that’s a fail*

**Jennifer** – *they [senior government officials] are all on two or three hundred thousand dollars [per annum]. To get that sort of money I would feel obliged to get stressed and to be putting [in long hours].*

For example, the education sector, which offered more flexibility in working hours (Section 5.3.2.5), appeared to attract more female CAs, but to the detriment of their remuneration (Appendix 8.18).

**Helen** - *if they [academic accountants] weren’t working here, they could be on $100,000... I am here on my $60,000.*

In summary, therefore, the interview evidence confirmed the general relationship, that increased working hours led to a higher likelihood of career progression and success. This relates the the male model for career progression (Section 5.3.2.3) and is deeply embedded in the accountancy profession. Like career aspirations, working hours were not related to gender until family responsibilities became part of the equation. At this point,
many women decreased their working hours, and hence became less available and less “valued” as an employee. However, I noted that not all men and women fitted this pattern (structure) nor adopted “traditional” work/family roles throughout their lives. The effect of family responsibilities is therefore of interest, and I explore this in the following section. Additionally, other life-changing crises, can also affect a CA’s attitude to working hours.

5.3.1.3 Family Responsibilities

I have provided evidence to demonstrate that engaging in the career structure, particularly in larger corporates and global CA firms meant a large time commitment (often long hours, being on-call and the ability to travel) and devotion and loyalty to the firm. This was the self-perpetuating culture of these firms, and participants enacted this structure in order to rise to the top. Young single CAs of both gender quickly learned to satisfy these requirements equally well and women may have even been more successful than their male counterparts. Responses to my initial request for interview showed that women with no children were actually at a higher career status than men with no children, although this could be due to differences in age. However once women married and started having children, a marked reversal occurred. In general, marriage improved men’s career status and salaries, but lowered women’s. Being a parent also worked to improve the career status of men, but downgraded it for women. Responsibility for children was an important factor influencing career progression. I explored this further and found that there were some exceptions to the “general” pattern.

Recall the descriptions of gender relations and of division of labour between men and women provided by Pfau-Effinger (1998) (Section 2.1.1). Three forms found in New Zealand were:

1. The male-breadwinner/female-home-carer model
2. The male-breadwinner/female-part-time-carer model
3. The dual-breadwinner/dual-carer model

142 This is also discussed in Section 5.3.2.3 as part of the requirements for career success under the male linear career model (structural influence).
143 Differences in organisational types is discussed in Section 5.3.2.5
From the CA interviewee data, I observed other variations (e.g. female-breadwinner/male-home-carer), and I therefore have suggested another typology that describes the varying roles adopted by male and female CAs (Figure 5.1). I looked at the division of public (paid work outside the home) and private (home life) work amongst the interviewees and their spouses/partners. Roles were not as defined as they once were, and each individual couple had to negotiate (and often re-negotiate) an arrangement to suit the family. I was interested in the strategies used by the male and female CAs for combining career demands with the demands of parenting, and later to see how these had impacted on career status. Individual CAs traded off the demands of the private and public sphere differently, based on a maze of their and their spouses’ attributes, societal and organisational structures currently in place, and the attitudes of their employers and spouses.

Whilst recognising the difficulties and problems of categorisation and typologies (Acker, Barry, & Esseveld, 1991; Tashakkori & Teddlie, 1998), such as ignoring the complexities of life, oversimplification, assumption of homogeneity and researcher bias, I believed that in order to draw conclusions from the mass of data, it was useful to describe five comparative profiles (Tashakkori & Teddlie, 1998, pp 131-2) (Figure 5.1). These were based on gender and the relative emphasis of the individual on the public and private sphere and are described in detail next. Categorisation of all individual interviewees with children is presented in Table 5.3.

Traditional structures (Pfau-Effinger (1998) models 1 and 2)\textsuperscript{144} were certainly the most commonly observed, even though the sample was biased towards “unusual” cases. Acceptance of these could be for practical reasons, because it is the structural “norm” or because it was easier to accept a less-desired arrangement, than to push societal and family boundaries to make changes.

\textsuperscript{144} Male breadwinners with non-working (48% of the male CAs) or part-time working wives (19% of male CAs, and 26% of the female CAs were part-time working spouses).
In general I observed a typical traditional role structure (male breadwinner and fulltime or part-time female carer) with the majority of male CAs (Table 5.4) and this group was labelled Traditional Men (TM) on Figure 5.1 above. Of the fathers interviewed, 82% had spouses who gave up work when children arrived. A small number of these spouses later returned to paid employment, but this work was of a part-time nature to fit in with school hours. But for the women CAs, 72% of their spouses continued fulltime work after
the children were born, regardless of the female’s working hours. Those men who gave up work or worked part-time were in general in more poorly paid occupations than their wives (e.g Rosie, Sandra, Isobel), or had been forced into the situation due to redundancy.\textsuperscript{145}

Table 5.3 Work/Family Strategies of Interviewees

<table>
<thead>
<tr>
<th>Interviewee</th>
<th>Age (years)</th>
<th>Marital – Earner Status</th>
<th>Number of Children</th>
<th>Employment (fulltime unless specified otherwise)</th>
<th>Work/family strategy</th>
</tr>
</thead>
<tbody>
<tr>
<td>5-Geoff</td>
<td>35</td>
<td>M-breadwinner/ non-working spouse</td>
<td>2</td>
<td>Partner, medium size public practice firm</td>
<td>SSM</td>
</tr>
<tr>
<td>10-Arthur</td>
<td>53</td>
<td>M-breadwinner/ no n-working spouse</td>
<td>2</td>
<td>Company Secretary, medium-large industrial firm</td>
<td>TM</td>
</tr>
<tr>
<td>11-Murray</td>
<td>48</td>
<td>Marital split- then widower-alone</td>
<td>2</td>
<td>Partner, Big Four firm</td>
<td>TM</td>
</tr>
<tr>
<td>14-Sandra</td>
<td>47</td>
<td>Marital split-alone</td>
<td>3</td>
<td>Self-employed financial planner</td>
<td>WFW</td>
</tr>
<tr>
<td>19-Sheila</td>
<td>45</td>
<td>M – dual/career spouse</td>
<td>2</td>
<td>Part-time, polytechnic tutor</td>
<td>TW</td>
</tr>
<tr>
<td>22-Rosie</td>
<td>40</td>
<td>R– dual career</td>
<td>3</td>
<td>Financial accountant, medium-large industrial firm</td>
<td>FB (was WFW)</td>
</tr>
<tr>
<td>25-Isobel</td>
<td>50</td>
<td>M- dual/ non-career spouse</td>
<td>2</td>
<td>Senior CA, small public practice firm</td>
<td>WFW (was TW)</td>
</tr>
<tr>
<td>30-Leanne*</td>
<td>37</td>
<td>Gay couple – dual career</td>
<td>0</td>
<td>Business analyst, small industrial firm</td>
<td></td>
</tr>
<tr>
<td>37-Helen</td>
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<td>Senior lecturer, university</td>
<td>FB</td>
</tr>
<tr>
<td>38-Glenn</td>
<td>44</td>
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<td>4</td>
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<td>TM</td>
</tr>
<tr>
<td>45-Nicola*</td>
<td>41</td>
<td>R – dual career</td>
<td>0</td>
<td>Secondary school teacher, HOD</td>
<td></td>
</tr>
<tr>
<td>54-Bryce</td>
<td>55</td>
<td>M-breadwinner/ non-working spouse</td>
<td>5</td>
<td>Finance Director, medium-large industrial firm</td>
<td>TM</td>
</tr>
<tr>
<td>55-Ray</td>
<td>45</td>
<td>M– dual/ career spouse</td>
<td>3</td>
<td>Part-time, business services accountant, small public practice firm</td>
<td>SSM (was TM)</td>
</tr>
<tr>
<td>61-Amanda</td>
<td>46</td>
<td>R– dual career</td>
<td>3</td>
<td>Partner, Big Four firm</td>
<td>WFW</td>
</tr>
<tr>
<td>62-Stuart</td>
<td>41</td>
<td>M-breadwinner/ non-working spouse</td>
<td>2</td>
<td>Senior position, public sector</td>
<td>TM</td>
</tr>
</tbody>
</table>

\textsuperscript{145} There was one exception-Maryanne’s husband was a high status public servant
<table>
<thead>
<tr>
<th>Name</th>
<th>Age</th>
<th>Career Status</th>
<th>Spouse Status</th>
<th>Position/Role</th>
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<tr>
<td>71 Hetal</td>
<td>48</td>
<td>M-dual career</td>
<td></td>
<td>Senior advisor, local government</td>
</tr>
<tr>
<td>75 Ross</td>
<td>50</td>
<td>M-dual / non career spouse</td>
<td></td>
<td>Partner, small public practice firm</td>
</tr>
<tr>
<td>79 June</td>
<td>47</td>
<td>Marital split – alone</td>
<td></td>
<td>Partner, small public practice firm</td>
</tr>
<tr>
<td>83 Jarod</td>
<td>34</td>
<td>Unmarried</td>
<td></td>
<td>Finance manager, medium industrial firm</td>
</tr>
<tr>
<td>93 Mark</td>
<td>37</td>
<td>M-dual/ non career spouse</td>
<td></td>
<td>Partner, small public practice firm</td>
</tr>
<tr>
<td>98-Tracey</td>
<td>40</td>
<td>M-dual/career spouse</td>
<td></td>
<td>Part-time accountant, small industrial firm</td>
</tr>
<tr>
<td>100-Heather</td>
<td>37</td>
<td>M-dual/career spouse</td>
<td>3</td>
<td>Part-time, practice manager, medium service firm</td>
</tr>
<tr>
<td>101-Cilla</td>
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<td>0</td>
<td>Senior advisor, medium service firm</td>
</tr>
<tr>
<td>104-Tony</td>
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<td>M-dual career</td>
<td>0</td>
<td>Advisor, local government</td>
</tr>
<tr>
<td>113-Margaret</td>
<td>59</td>
<td>R-dual/ non career spouse</td>
<td>3</td>
<td>Senior investigator, public sector</td>
</tr>
<tr>
<td>127-Robyn</td>
<td>45</td>
<td>R-dual career</td>
<td>3</td>
<td>Senior manager, medium service firm</td>
</tr>
<tr>
<td>128-David</td>
<td>38</td>
<td>M-dual/ non career spouse</td>
<td>2</td>
<td>Senior manager, large corporate</td>
</tr>
<tr>
<td>129-Debbie</td>
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<td>R-dual/career spouse</td>
<td>1</td>
<td>Part-time manager, public sector</td>
</tr>
<tr>
<td>132-Carolyn*</td>
<td>39</td>
<td>Unmarried</td>
<td></td>
<td>Finance Manager, large industry</td>
</tr>
<tr>
<td>139-Simon</td>
<td>33</td>
<td>M-breadwinner /non-working spouse</td>
<td>3</td>
<td>Associate Director, Big Four firm</td>
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<tr>
<td>143-Henry</td>
<td>over 50?</td>
<td>M-breadwinner /non-working spouse</td>
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<td>CEO, large service organisation</td>
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<tr>
<td>146-Lesley*</td>
<td>50</td>
<td>Unmarried</td>
<td></td>
<td>Principal, Big Four firm</td>
</tr>
<tr>
<td>149-Emma*</td>
<td>32</td>
<td>M-dual / non career spouse</td>
<td></td>
<td>Senior Manager, Big Four firm</td>
</tr>
<tr>
<td>166-Mike</td>
<td>51</td>
<td>Marital split- alone</td>
<td></td>
<td>Part-time consultant, medium public practice firm</td>
</tr>
<tr>
<td>167-Belle</td>
<td>54</td>
<td>Widow- alone</td>
<td></td>
<td>Senior accountant, medium public practice firm</td>
</tr>
<tr>
<td>171-Annette</td>
<td>51</td>
<td>M-dual career</td>
<td>2</td>
<td>Owner of small recruitment firm, part-time</td>
</tr>
<tr>
<td>173-Jennifer</td>
<td>59</td>
<td>M-dual career</td>
<td>2</td>
<td>Principal analyst, public sector</td>
</tr>
<tr>
<td>178-Lynne</td>
<td>42</td>
<td>R-dual career</td>
<td>1</td>
<td>Financial advisor, public sector</td>
</tr>
<tr>
<td>179-Ken</td>
<td>43</td>
<td>M-dual career</td>
<td>2</td>
<td>Top level position, public sector</td>
</tr>
<tr>
<td>188-Kathryn</td>
<td>48</td>
<td>M-dual /career</td>
<td>3</td>
<td>Part-time accountant, TW</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
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<td></td>
<td></td>
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<tr>
<td>195-Hamish</td>
<td>38</td>
<td>M-breadwinner /non-working spouse</td>
<td>3</td>
<td>Manager, Big Four firm</td>
</tr>
<tr>
<td>196-Dougal</td>
<td>43</td>
<td>M-dual career</td>
<td>3</td>
<td>Senior Manager, Big Four firm</td>
</tr>
<tr>
<td>197-Anita</td>
<td>38</td>
<td>M-dual career</td>
<td>3</td>
<td>Senior manager and accountant, medium public practice firm</td>
</tr>
<tr>
<td>205-Travis</td>
<td>39</td>
<td>M-breadwinner /non-working spouse</td>
<td>3</td>
<td>Head of Finance, large global industrial firm</td>
</tr>
<tr>
<td>208-Eddie*</td>
<td>43</td>
<td>Gay couple – dual career</td>
<td>0</td>
<td>Executive Manager, local government</td>
</tr>
<tr>
<td>223-Kim*</td>
<td>46</td>
<td>M-dual career</td>
<td>0</td>
<td>Senior manager, local government</td>
</tr>
<tr>
<td>230-Shirley*</td>
<td>43</td>
<td>M-dual / non career spouse</td>
<td>0</td>
<td>Senior manager, large industrial firm</td>
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<tr>
<td>233-Bob</td>
<td>54</td>
<td>M-breadwinner /non-working spouse</td>
<td>2</td>
<td>General Manager, public sector</td>
</tr>
<tr>
<td>234-Nigel</td>
<td>49</td>
<td>M-dual / non career spouse</td>
<td>2</td>
<td>Senior Manager, Big Four firm</td>
</tr>
<tr>
<td>244-Lucy</td>
<td>46</td>
<td>M-dual / non career spouse</td>
<td>1</td>
<td>Financial Controller, medium-large industrial firm</td>
</tr>
<tr>
<td>248-Bryn</td>
<td>48</td>
<td>M-breadwinner /non-working spouse</td>
<td>4</td>
<td>Partner, small public practice firm</td>
</tr>
<tr>
<td>249-Victoria*</td>
<td>42</td>
<td>M-dual career</td>
<td>0</td>
<td>Director, several large companies</td>
</tr>
<tr>
<td>251-Yvonne</td>
<td>41</td>
<td>M-dual /career spouse</td>
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<td>Part-time principal, small – medium public practice firm</td>
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<tr>
<td>257-Hazel</td>
<td>53</td>
<td>R-dual career</td>
<td>2</td>
<td>Office Manager, medium public practice firm</td>
</tr>
<tr>
<td>258-Colin</td>
<td>44</td>
<td>M-breadwinner /non-working spouse</td>
<td>3</td>
<td>Financial controller, medium industrial firm</td>
</tr>
<tr>
<td>262-Gina</td>
<td>35</td>
<td>M-dual career</td>
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<td>Senior analyst, public sector</td>
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<tr>
<td>265-Paul</td>
<td>48</td>
<td>M-dual / non career spouse</td>
<td>2</td>
<td>Senior manager, public sector</td>
</tr>
<tr>
<td>266-Hine</td>
<td>46</td>
<td>Marital split-alone</td>
<td>2</td>
<td>Self-employed consultant</td>
</tr>
<tr>
<td>267-Vivienne*</td>
<td>44</td>
<td>M-dual / non career spouse</td>
<td>0</td>
<td>General Manager, Charity/service firm</td>
</tr>
<tr>
<td>269-Veeni</td>
<td>39</td>
<td>M-dual /career spouse</td>
<td>2</td>
<td>Part-time manager, small service firm</td>
</tr>
<tr>
<td>270-Alice</td>
<td>48</td>
<td>M-dual /career spouse</td>
<td>2</td>
<td>Senior lecturer, university</td>
</tr>
<tr>
<td>274-Keith</td>
<td>46</td>
<td>R-dual career</td>
<td>3</td>
<td>Finance Manager, Sports organisation</td>
</tr>
</tbody>
</table>
Table 5.4  Proportion of Interviewees Displaying Each Work/Family Strategy and Their Career Status

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

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

Traditional men assumed the role of breadwinner, and had a supportive wife who took primary responsibility for the children. Many of these men may have been reluctant or lacked knowledge or encouragement on how to be more involved in their children’s lives, or they simply accepted the traditional role and preferred the process and rewards of the public sphere. Table 5.4 reflects the higher rewards for a man adopting a Traditional Men work/family strategy. They got to have children, as well as achieving the highest career status of all work/family arrangements.

*14 interviewees had no children. These consisted of 3 men (one was homosexual, one was in a late marriage, and one was young and unmarried) and 11 women (one was homosexual, three could not (physically) have children, one was young and yet to start, three were unmarried, and three were WFW).
The most common explanations provided to me by the male interviewees for this role division were economic grounds (4), the couple decided together that it was best for the mother to stay at home (4) and that the mother wanted to stay at home (3). A variety of other reasons were given relating to tradition, naturalness, and men’s decisions.

**Paul** - *a child can’t do without a mother, it may be able to do a little bit without a father from time to time but I think fathers are also important but without a mother for the first ten years or whatever it is, it is absolutely essential*

The males’ greater ability to financially provide for their children than their lesser-paid wives, or simply tradition, were the reasons for older men to assume a TM role, and this went unchallenged by them and their spouses (e.g. Arthur). The traditional male role was also assumed by the highly career successful middle-aged and younger men (e.g. Glenn, Simon), who needed the support (in the private arena) that a home-based wife could provide. They committed completely to their careers (the public arena), knowing that their very capable wives would do everything else! How well they achieved in their career, then depended on the other factors mentioned elsewhere such as self-confidence (Section 5.3.1.4), long working hours (Section 5.3.1.2), willingness to grab opportunities (Section 5.3.1.4), working long hours (Section 5.3.1.2), engaging in building their profiles (Section 5.3.1.2), willingness to move into management (Section 5.3.1.4) and continuing good health of the family members (Section 5.3.1.2).

**Glenn** - *For the last two weeks I have done that [60-70 hours per week] but I try not to average that... You have got to have certainly a family structure behind you that allows you to do it and that is absolutely important and fortunately I have that because my wife, her commitment was to the family and the kids and that enables me to have a primary commitment to the firm.*

Children brought another dimension and demand for their time into the parents’ lives. The responsible adults needed to either physically care for their children or engage others to do so, on their behalf. Whether by custom, choice, force or ability, the women tended to take more responsibility for their children than the men.
Rosie - women in general just have a greater sense of responsibility to their children than men

Tracey - I think child care is my responsibility

This responsibility for the raising of the children, occurred whether the women were in fulltime, part-time or unpaid work. The most common pattern observed with the female CAs, was fulltime work (often very successfully) up until the birth of their children in their late twenties and thirties. There was usually a period of parental leave and absence from the workforce, during which time, their male spouses actively pursued their careers (eg Glenn and his wife). Some couples emphasized that they could afford for one of them to work shorter hours or not work at all. They had, either discussed it, and made the decision to foster one parent’s (the male’s) career (e.g. Heather), but others did it by inference, or because it was the “normal” thing to do.

Amie - we had always said we wanted a family and I had always wanted to be, well one of us to be home with the children. And I guess for more natural reasons than tradition it has been me. I think if that [I was earning more than my husband] had been the case I would have thought more seriously... I still wanted a year off because breast feeding to me was important but after that I would have looked very seriously at full time work and letting the male come home... he thinks it is good I am working where I am working [4 hours/week].

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.

A number of women who took the primary caring role voiced the opinion that men were not as competent as women at it. Veeni was one of these women.

Veeni - I have just so many roles to play in my daily life whereas he doesn’t... he couldn’t carry out all the roles that I do...I [husband] is happy to do the cleaning, he would probably do all the ironing, the groceries ...I don’t think he would be so happy doing the cooking... and the taking the children to places... The father doesn’t have the same sort of love that a mother has for the children and the nurturing, it is not the same

As well as the traditional role expectations, the financial implications, and the appeal to the innateness of mothering, other influences for the adoption of a TM (breadwinner with
a supportive mother-nurture) work/family strategy were ethnic and religious backgrounds (e.g. Veeni, Bingrong and Alice)\textsuperscript{146}.

**Alice** - *as a Christian I find that my place is as mother to my family*

However, most women interviewees talked about their careers and children in tandem and the trade-offs that had to be made between them. The arrival of children often led to a major re-evaluation in their lives. These comments were not evident from the Traditional Men group, but were emerging in the Family Balancers and Stepping Stone Men groups (described below).

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

**Cilla** - *one of the senior partners at Ls retired not long after I started and made a big deal about having time if I had only had the time, not watching the family grow up and not having the time to spend with them... that really struck a chord with me*

This re-evaluation may lead to a (temporary) reduction in their career aspirations (Section 5.3.1.1).

**Geoff** - *The thing is I find if you have got kids when you are a mother priorities change...I am sure it is the same as whether it is the guy who is the house dad your aspirations are in your kids rather than in yourself ...people who don't have kids and don't choose to have kids, their focus is different and they have aspirations to go other ways.*

**Sheila** - *I don't think anything really hindered me [in my career] apart from the fact that I suppose you are not so single minded and focussed [when you had children]*

After a break for child-bearing, many female CAs returned to work in a part-time capacity particularly whilst the children were young (Pfau-Effinger’s model 2). Although I had biased my sample selection to include career-successful women, this work/family strategy was still the most prevalent and the least successful in terms of career status (Table 5.4). This group of women was called **Traditional Women** in Figure 5.1. These

\textsuperscript{146} However all three of these women were showing changes in these attitudes as they got older, and taking a far more proactive approach to taking senior positions in their firms.
TW women may not have wanted or trusted others to do much of the rearing of their children and they participated actively in the lives of their children.

**Lorraine** - *I guess I had always looked forward to motherhood and wanted to do it*

**Tracey** – *I didn’t want to put my baby into care, I felt that was not an option for me.*

They saw rewards in terms of their children’s development. These women took pride in their paid work but saw work as one of their priorities that came after their children’s welfare, particularly if the children had ill health (e.g. Amie). But I found that only a small number put their children first absolutely and had little or no ambition with regard to their job (Tracey, Sheila and Belle). This is not surprising as they are all well-educated and qualified and could command attractive remuneration in the workplace. The slightly more ambitious women talked about juggling work and family commitments, but placed lesser importance on their career aspirations and more importance on flexibility.

**Hetal** - *[Even though I have had dual careers with my husband] I am the one who, if he is sick, stays at home, takes him to the doctor... if I was a man I wouldn’t have those issues*

They occasionally mentioned guilt about not “being there” as a parent (Section 2.7.3.1).

**Rosie** *It’s that balancing thing where you have got your kids going through school and you have got all the mums doing parent help and all that sort of thing and you can’t do that... you do [feel guilty].*

However these comments were not plentiful and there was even a comment from Bingrong that her availability as a parent was detrimental to her children.

**Bingrong** - *I was of the school- I had the children, I stayed home... I think my children missed out a bit. I found my children... very clingy... I just think from a social skill point of view they might have benefited from a couple of days in a crèche... but I guess when it is your own children you want to wrap them up in cotton wool which I think... might have been a mistake, it might have made them a bit more well rounded you know*

Some women managed part-time work whilst their children were young, and then later (retrained and) returned to workforce (eg Margaret, Lorraine).
I interviewed no male CAs who put their children first. However there were some movements towards men increasing their responsibility for children and these are discussed below (Stepping Stone Men and Family Balancers). When the female CAs put their children first, there was little movement by the male spouse to support the wife in having a career. The accommodations came from the organisations in the form of parental leave, part-time work, type of work undertaken, flexible time and family friendly policies, and family and childcare organisations, and might better be considered under Structural Influences. This is situation where attributes and structure interact and make classification difficult. Engaging in any of these strategies allowed the woman to work, but in general they penalised her with regard to career progression, as she could/would not work overtime and was perceived to lack work commitment (Section 5.3.1.2), or take up on exciting opportunities that required more than fulltime commitment (Section 5.3.1.4), which are requirements for success under the male career model (Section 5.3.2.3).

Veeni- my parental role has hindered me in terms of going and excelling and saying let me step out and take that challenging role and let me see what I can create or see what I can bite into that and see what I come up with

These organisational accommodations and their effect on career progression, are discussed in turn below.

(a) Parental Leave

In themselves, parental leave breaks were not a detrimental factor, if they were kept short, were infrequent, or not followed by extensive part-time work (eg. Amanda, Rosie, Sandra, Helen, and June). I found that employers appreciated retaining good employees in their organisations.

Arthur - if they are good employees, and they want to come back to us we are happy to have them, they can walk straight in to a job... they have to have value to the employers. They are so much more efficient than any new person that would take a year to learn the job from scratch.
However, parental leave breaks (like part-time work) appeared to hinder career progression if they were frequent and/or extended\(^{147}\) (e.g. Isobel, Tracey).

Murray - it makes it more difficult, just taking the time out... you lose touch with what the latest laws and legislation and everything is that is coming through.

Many women seemed to be aware that longer periods of leave were not perceived positively.

Yvonne-K, who was senior accountant... left to have a baby and she sort of came backwards and forwards...you definitely do [lose out by taking time out]

Murray - I can remember one woman partner just having had the baby calling from her hospital bed wondering what was in the mail so she hadn’t cut herself off and she got a nanny and was straight back you know so that was her choice rather than anything set by the partnership.

It may have been the woman’s desire to return to work so soon (i.e “her choice”) or it may have been a reaction to what is rewarded in the organisation and her fearfulness of the consequences of deviating from that male career structural norm.

Other women organised their pregnancies as best they could so as to cause the least disruption at their workplace. Rosie was amazing at fitting in her three pregnancies with the financial year. She had a sense of obligation and fair play towards the organisation and tried to accommodate its structures.

Rosie - E was born in the June and I had... got annual accounts out of the way so I sort of had June, July, August, end of September ...I had that three and a half months off so timing was OK... it was through the quieter period. I think we had got annual accounts done and I left on the 7th June.

For many the maternity leave was not a complete break from work as they made themselves available to complete some work tasks (Section 5.1.2).

Amanda - I was the first female partner and the first partner to take maternity leave...and I remember that the guy who was doing the merger here wasn’t particularly impressed by the fact that there was a female partner on maternity leave and he was

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\(^{147}\) Extended leave following parental leave is discussed in this section’s Part (c) Time-out breaks
trying to get salary information and people information and he had to come and visit me at home with me with a baby

Rosie - even though I was on parental leave I [would]... go to Mum's, feed her [baby], put her down, go into town for a couple of hours do some interviewing people for positions who report to me, go back to Mum's, feed her

Some women did manage to cut themselves off from their workplace and viewed the period of parental leave as a time of refreshment and therefore being beneficial for both their working life and their family life.

Helen - I had a year off and then we didn’t have any QE [qualifying entry to the profession] programme there and that market was dominated really by A and B so while I was off with the twins I got this idea that I wanted to run this QE thing so when I came back my brain was all revved up because I had done nothing all year. And I set that programme up and I ran it all myself and I wrote all the materials...it was a huge thing...we became the market leaders in that.

If employees did return to work after parental leave, then in a number of firms, a demonstration of trust and commitment was exhibited that was often beneficial in the subsequent working relationship with bosses, and in the organisation.

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

This lead to further accommodations and opportunities between Rosie and her boss, that allowed Rosie to rise to a high position in her organisation, and also maintain family life with her three children. Rosie rated him as “a good boss”.

None of the interviewed male CAs mentioned having ever taking or wanting to take parental leave and neither did the females’ spouses. The literature suggests that there may be reluctance by male CAs to taking any parental leave, because of the perceived implications on career progression. It certainly appeared to contravene the heavy emphasis on the male career model, of being committed and working long hours (Section 5.3.1.2).

148 In this respect, I consider the term “parental leave” to be a misnomer, as it really was maternity leave!
(b) Part-time work

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 boss as to whether it would be implemented.

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

However some employers have realised 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

As most female CAs did not have, in general, the spousal support with children and housework that the men had, their ability to commit longer hours to a career or be on-call to clients (Section 5.3.2.3) was curtailed (Section 5.3.1.2). Hence many women “chose” to work part-time in order to have some flexibility and to keep the family situation running smoothly. In reality their spouses may not be offering to help, so they are forced into part-time positions (e.g. Tracey).

Part-time work was also viewed as a way of “keeping your hand in” in the workplace and “keeping their brains ticking over” whilst maintaining family cohesion. These women were well-qualified and also needed to do a certain amount of work and professional development hours to maintain their CA registration.

Amie- It was only about four hours a week or something, I mean I still had this child who wasn't two and wasn't well ...and they were so flexible and I came home and said I would be absolutely stupid not to take this job because they were saying if your children were sick you can make up the hours at other times, you can make up your school holiday hours during the term, you can park outside, I mean what more would someone in my
position want... it wasn’t financial, it was more my brain and qualifications, at least do something for a while until such time who knows what.

However, if these part-timers were working in larger public practice firms, it appeared that there was a lot of pressure on them to engage in longer hours, therefore adhering to the desire for long hours of work (Sections 5.1.2 and 5.3.1.2).

Maryanne - I found it very difficult to be part time in a professional services firm

Even though part-time work could be both beneficial to the employers and the employees, long periods of part-time work were usually detrimental to career progression and this was recognised by a number of women.

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

Nathan also was thinking about the implications for women.

Nathan - you would probably find a lot of the women in senior roles have either had their children very early and got back in to the work force earlier than others and you might find that they have had children later and got back in when that is over and done with, as opposed to some women who might be out of the work force for ten or fifteen years looking after the children to a stage where they feel comfortable and it might be that women coming back being the primary caregiver take part time work during school hours [and this impacts on their career progression].

The interviewees’ quantitative data also reinforced these findings. In general, greater percentages of the lower status levels were part-time interviewees whereas smaller percentages of the higher career status levels were interviewees in part-time work. However, I noted three interviewees (Debbie, Annette and Yvonne) that had reached the high Level 5 and worked part-time. Interestingly, these women all worked in organisations that could be considered to be more flexible and family friendly. Debbie worked in the public sector, Annette ran her own business, and Yvonne worked in a

149 The percentages of interviewees at each career status level who were in part-time work were: Level 1 (lowest) - 100%, Level 2 - 75%, Level 3 - 38%, Level 4 - 4%, Level 5 - 16%; and Level 6 - 0%.
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 know 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.*

Fitting in with the male linear career model was not an over-riding prerequisite to career progression in these organisations (Section 5.3.2.3).

Another general trend was that the lower the interviewees’ ambition ratings, the more likely that they were in part-time work. This correlation was evident in the discussions in Sections 5.3.1.1 and 5.3.3.2. Again, however, there were several exceptions. Mike was highly ambitious but nearing the end of his career, and had sold his business and was doing some part-time non-routine consultancy. Yvonne, was working in the family firm, choosing “the interesting projects” and Bernice was self-employed, undertaking project work. Veeni was the only one with less control over her work, working for a small firm. Veeni’s career had been intermittent, working in a number of small firms with career breaks and no clear progression path, but she was still determined to do something “better” and was talking of future study.

The findings about part-time work could apply to both men and women, but I had little information about part-time men as they were very rare. Mike and Ray were the only part-time male CA interviewees. Mike was retiring from high level work to bring some balance into his life as he neared retirement (Section 5.3.1.1). Ray, however, had not chosen his part-time status. He was employed part-time after twenty years of full-time work in both public practice and industry. In his last job, his company went into receivership and he was made redundant. He was having difficulty in finding a full-time

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150 The percentages of interviewees at each ambition level who were in part-time work were: Little/no ambition – 60%; mildly ambitious – 24%; ambitious – 10%; and highly ambitious – 13%.
job in his local area (see mobility issues in Section 5.3.1.6) and to his concern, he was certainly not achieving at the level at which he had once been employed.

Both men and women expressed the view that although lower level jobs could be usefully carried out by part-time staff, the demands of a high level position would be very difficult to fulfil (but maybe not impossible) if the person was in a part-time position. They perceived that employers recognised the difficulties of that situation and that part-timers would be less attractive prospective employees for the more demanding higher-level positions.

Bryce No, you couldn’t [do my senior job part-time or share it]... I think the other manager would find it frustrating...I have got an accountant that is working for me and she has just had her first child and she is working part time and job sharing with one of the other ladies but it is always a pain when she is not there but we live with it

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.

I did, however, observe some examples where progression had occurred regardless of the employee’s part-time status. This occurred in smaller businesses and smaller towns where a good employee had little competition for his/her job and therefore had more leverage over conditions of work or in the less competitive public sector (Section 5.3.2.5). Hetal found a job in a public practice office where she worked part-time, was given flexibility in her hours, and took long holidays, but was given a lot of responsibility and eventually offered a partnership.

Hetal - I went round...to...the CA firms there and one of the firms ...I only wanted to work part time... they were very accommodating, ...whatever hours you want to work, so I basically worked 30 hours a week which was really good... once B was at school it was 9 to 3 but before he started school, every morning I would go and depending on what I had on and the clients I had to meet, it was very flexible

A number of CAs were responsive to changes in organisational 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.
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.

Emma, who had turned down the offer of a partnership track position, not because she did not want to be a partner, but because she did not wish to shift cities away from family (Section 5.3.1.6), envisaged being a part-time partner in the future when she had children. She had seen part-time partnerships in the United Kingdom and saw no reason why it should not be extended to her.

Emma - we would love to [have children]...I will bridge that problem when it happens... so I would hope that... I will do part time work...the plan would be that X [husband] will give up his job and he will be at home because that makes financial sense to do that and also he is keen on farming and we are looking at going to a farm so he can do that during the day...A lot of them [female partners] are here, RS is a four day week as a tax partner

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.

Ross - We basically said to her [CA who now works 20 hours a week] when she started that we were looking for a partner. We have got no problems with women at all...I don’t think it [part-time partnership] is an option

However, there were some small changes occurring.

Glenn - we do have some managers who work four days a week and those people are very good at what they do. It is very hard to be a partner and do that. We haven’t really cracked that one. ...we have the grand total of one [part-time partner], a woman in R 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.

Throughout this discussion, it has been assumed that the employees remained as part-time workers. However, for quite a number, this was not the case (e.g. Lynne, Anita, Belle, Hazel, Maryanne and Alice. Lynne, Hazel, Maryanne, Anita and Alice have all achieved relatively senior positions since their return to full-time work, so it appeared that a period
of part-time work can be compensated for by other factors such as a return to higher career aspirations (Section 5.3.1.1), more understanding organisations (Section 5.3.2.5) and spousal support (to be discussed later in this section).

(c) **Time out breaks**

Time out was taken for many reasons, the most common being for childrearing, study, religious service and travel. I observed that when these breaks were related to the accountancy profession, such as the completion of a tertiary accountancy qualification (e.g. Nathan, Geoff, Helen and Nicola), there appeared to be a temporary stagnation, but no lasting impact on career progression. Unfortunately for those completing qualifications that lead them into careers in accountancy education (e.g. secondary school teaching), there was a serious impact on the accompanying remuneration (Appendix 8.18).

In addition, when the career breaks were not related to the accountancy profession, the absence could damage the progression of a career. An example was Stuart’s overseas Christian service\(^{151}\), but the more common example was extended time-out after parental leave. Male CAs thought that time-out for childcare reasons was detrimental to the individual’s career as it threatened the retention and advancement of the CA’s skill-base.

**Ross** - I think it [time-out] could break their career. I think if they had particular skills that were in short supply then that would be a completely different story but if they were just run of the mill average type of person, I think it would impact on their career without a doubt.

**Mike** - I think they [mothers] have a problem because in the real important years when males are going ahead the females take a break and that is probably when they slip behind slightly...if they want to come back ...by then you see guys of that era have got those few years of experience and they move into the positions and the positions get filled.

It appeared that this perception temporarily knocked the self-confidence of some women (Section 5.3.1.4) when they re-entered the workforce.

\(^{151}\) But Stuart also has modest career aspirations (Section 5.3.1.1).
Bingrong - they were very good because I was apprehensive, there had been a massive change from the time I left to the time I went back. Computers for one thing, so I was apprehensive but I was quite surprised how quickly I fell into it... within six months I was OK

So, contrary to the comments by the male CAs, Bingrong demonstrated the belief (also held by other women), that “getting up to speed again” was not a big issue and that time-out could actually be advantageous as the individual came back with new ideas, renewed enthusiasm and a fresh approach. Consider Isobel, who had seven years out of the workforce.

Isobel- a lot had happened with computers during that time when I wasn’t working so it took a bit of getting back up to scratch again with that but I knew probably within about a fortnight that I would be able to cope with that

However Isobel’s convictions may not have been supported by her employers, as she has not reached high career status in her career. This of course, may also be due to a number of other reasons such as lower career aspirations (Section 5.3.1.1) and the lack of opportunities available because she confined herself to working in a small town (Section 5.3.1.6).

One male CA, Nathan, made this interesting comment which questioned the assumption about the loss of skills.

Nathan - I think some of it [women’s poorer career progression] might have to do with career breaks. I would say traditionally men have always worked and therefore they have been in there for the long haul and plugging away and just from sheer sticking around they [got there] and it will be interesting to see what happens if men have breaks and how that affects their career. I would imagine there should be some correlation to women taking breaks in their career because you also losing a lot of skills up front. Although ...how often to I apply accounting skills?...from that point of view it is probably not a biggy.

The fourth organisational accommodation that I consider next, were the family friendly policies that allowed some flexibility in the working day.

152 See Helen’s comments in Part (a) of this section, Parental leave.
(d) **Other Family Friendly Policies**

Parental leave and part-time work are organisational family-friendly policies which provided flexibility for mainly women, but I have demonstrated that they were disadvantageous to a woman’s career if they were used as more than a temporary episode. Flexibility in hours and working arrangements to enable parents to attend children’s events, collect children from school occasionally, and attend to sick children were other family friendly policies that parents (and mothers in particular) really appreciated.

**Geoff** - that’s one of the reasons why I went out by myself so I could have flexibility in my life... for example, it was my little boy’s 5th birthday the other day so I had a day off and he went to school next morning so we took him to school together and that’s why I like being my own boss

**Rosie** - when it came to pay review time ...I said to him [boss]...instead of you giving me some more money I would actually like... to... have one afternoon a week... to leave early ...so that I can pick the kids up from school ...and he says yes, that’s fine and ... he said but I am not going to stop giving you any more money

**Helen** - [when she had very young children], I made them give me double classes and then I just teach half the hours so it was quite good really. I just did these big lectures that we don’t normally do here but that worked all right... still be with them three afternoons and do all their activities, their music or whatever

Helen thinks the more flexible environment of tertiary teaching attracts women. Certainly flexible work policies were observed in the tertiary education sector, some companies and parts of the public sector. No one mentioned that the flexibility was abused. Instead an atmosphere of trust, cooperation and company loyalty was talked about.

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

I also observed that the occasional uptake of some flexible work conditions was offered and tolerated by a number of organisations, and this did not impact on career success. However, a number of other organisations were limited with regard to “family friendliness”. The least flexible working environments appeared to be the large corporates and the global CA public practice firms in the larger centres (Sections 5.3.1.2 and 5.3.2.5).
Stuart—[[I] was looking at a couple of jobs, there was also an accountant's job with XY [large corporate], basically picked this one [in public sector] because I thought it would be more family friendly...they [XY] sort of want more of you

Some exceptions were observed in the global public practice environment, and some areas of work found it easier to accommodate flexibility (e.g. tax; see Section 5.3.2.5). In the following instance it was where the boss was a woman and she believed that gave her more empathy with other women.

Amanda - one of the women who worked for me for years, left the workforce came back, first day, put the child into day care and the child got spots....[so I said] go deal with it, don’t panic, we’ll be here, don’t panic and she said to me [A] you are so supportive, but there’s no point getting your knickers in a twist about it, of course with Murphy’s law it is not going to work...It is absolutely [because I am a woman that I understand]...I would expect my managers with children to go and do that [attend swimming sports]...it depends on the attitude of the male [partner]

However in Section 5.3.2.2, I discuss further the issue of female bosses. Not all women believed that they were more empathetic!

In addition, Amanda (who had three children and dual careers with her ex-husband) was a firm believer that if men took time off work for a child-centred activity, then they should take full responsibility for that activity and not share it with their spouses. I suggest that this is due to the juggling which she and her husband did in running two careers and a family home.

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

These previous subsections (a-d) described the accommodations which organisations offered to working parents. The evidence suggests that minor accommodations were tolerated and did not impinge on career progression, but extended use of these had a detrimental effect on career progression. And as the uptake is mainly by TW mothers, then the impact in career progression is observed mainly on that group. I now return to
the description of the other work/family strategies exhibited by the CA interviewees and represented in Figure 5.1.

**Traditional Men and Traditional Women** describe the two most common public-private sphere arrangements. However some deviations from this “normal pattern” were apparent, and there was some recognition that these varied by family circumstance. Younger CAs now considered a range of possibilities in their work/family arrangements, as a number of role models now exist in society.

*Colin - I mean women did this and men did that... and it has all changed*

The less traditional family/work strategies were more commonly exhibited by the female CAs rather than the male CAs. Although the interviewed sample was biased to “more unusual cases”, of the 21 interviewees designated as in dual career relationships (Table 5.3), only 5 were male (18.5% of male CA interviewees) and 16 were female (38% of the female CA interviewees). As discussed later, this may be partially due to the financial implications of a career in accountancy. Figure 5.1 shows three other work/family categories, less common than the other two, but still observed – **Work First Women, Family Balancers and Stepping Stone Men**.

Some women are now putting work first (**Work First Women WFW**), and in my sample of interviewees, these women were almost equalling Traditional Men in career status (Table 5.4). Typically these women are childless, but there were a small number with a child/children who leave the majority of care to another individual (s). (There are also very few men without children, but for men, having children does not stand in the way of job success, as they typically have a spouse who takes primary responsibility for the children).

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153 Sixty-eight per cent of the interviewed partnered female CAs were equally or more greatly involved in a career than their spouses.
Although I interviewed eleven childless women, none of these said that they deliberately decided not to have children in order to further their careers. For some, ill health meant that they could not have children (e.g. Nicola, Kim) or had difficulty in conceiving (e.g. Cilla) and so had the time to focus on their careers. These women were sad about their infertility and may have been less career-focused if they had been able to have children. These results concurred with those presented by Wood & Newton (2005) in Australia.

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

Three women (Leanne, Victoria and Shirley) appear to have chosen career over children, but for all three, other reasons contributed to this situation. Leanne was in a stable lesbian relationship from which children were not possible and recognised that the absence of children and support of her partner had enhanced the progress of her career.

Leanne - everyone [at work] was quite happy about it [that I am gay] and in fact in some ways it was seen as being a benefit because...I couldn’t have done both. I couldn’t have had children as well at the time, I would have had to forgo some of my ambition and turn down projects...I couldn’t have done them without her [partner]. A lot of guys don’t appreciate having someone at home to bring the washing in and picking up food on the way home and all that stuff. she would do all that for me.

Annette, who deals in accountant recruitment made some comments about younger women excelling in the career line but then missing the opportunity to have children.

Annette - they [young women] are brought up to think they can do anything but what I am going to find interesting is whether they can...they have gone out and done double degrees at Harvard and that sort of thing and now they are saying, been there done that, I just want my kids ...I am 31 now and that’s when I am going to have kids and they put it into their agenda and suddenly there are thousands out there [wanting children but not having them]

This was illustrated by Victoria, who explained that she had been working so hard that she had not found the right time to get pregnant.

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154 It is recognised that lesbians can be mothers through previous marriages/heterosexual relationship or artificial insemination, but these options were not mentioned by Leanne.
Victoria - Part of the reason [is that I have been too busy],... the right time to have children was the time I was CEO...[they asked me] are you going to have children ...I told them they could be over the horizon but as the challenges go up the horizon goes further and further away ...Well I am too old [now]

Shirley, also said she was not partnered at the right time

Shirley- It wasn’t a conscious decision, just something that happened, got divorced at the wrong time and there were always other things but you know I was never particularly focused on it.

Like Shirley, it appeared that not being partnered during their childbearing years may have contributed to the childlessness of Lesley, Carolyn, Vivienne and Gaylene. However this is presumptive on my part, because none of these women discussed the reasons for their childless state, but it was observed that they were all single during their late 20s to early 40s. Interestingly, Vivienne, who had achieved high seniority, had recently married and now had a different perspective on life, favouring a more balanced lifestyle.

Vivienne - I have now married someone ... he’s 64, I am 44 so he is not in career mode and so is looking for lifestyle...the main reason we want to move up [North] is lifestyle...Now that I am married, I don’t want a job with long hours but ...I am the prime income earner... I would like a job where I can leave on Friday afternoon and have a three day weekend...but we may not be able to afford that

Other women delayed children so that they could reach high levels of their career first.

Glenn – [she] had deliberately made the choice that they [the couple] will not have kids for a couple of years until she gets the partnership that she wants. Once she has got the partnership that she wants, she will have the kids.

I believe that these women were aware that once they had children, progressing and ultimately achieving partnership would be more difficult as they were less available. Family responsibilities could intrude on the long hours commitment required in many accounting firms (Wood & Newton, 2006) (Sections 5.3.1.2 and 5.3.2.3). The average career status of all the interviewed female CAs was 3.9 (out of a possible 6), whereas for the childless female CAs, it was a much higher 4.7. However delaying children till your mid-30s does mean much greater difficulty in conceiving and higher likelihood of premature babies with their attendant increased medical care. There does not seem to be a “right time” to enable an easy combination of work and family for many women.
Helen - we never had them until we had been married about 13 years, absolutely crazy and then ... as you do when you get older, you have troubles having children

Travis - it's quite unfortunate that they have got their careers to a point where they might not end up having children... that is quite sad

The personal and societal issues of delayed childbearing and infertility for these professional women are immense. Section 2.4 outlined the extremely low fertility rate (0.75) for professional women in New Zealand and the serious imbalance compared to the fertility of uneducated mothers (King, 1995; Sceats, 2003).

Female CA interviewees (17%) verbalised the importance of spousal and other support to allow them to progress in their employment, far more than male CA interviewees (7%). A limited number of women did have two or more children (and even ill children e.g. Robyn) and continued to hold down demanding jobs. They delegated much of the work of child rearing (and domestic chores) to others such as a nanny, husband, or extended family. Amanda was a CA partner with three children. A nanny enabled her to commit to her job, but as pointed out by Helen and Lesley, a high-paying job is needed in order to be able to afford a nanny. Work-focussed women with a number of children did less childcare than the traditional women, but they still maintained primary responsibility for the children.

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

But

Amanda- I mean how do the socks turn up in the drawer? The socks turn up in the drawer because you go and buy them. Or you say to the nanny please buy socks. Husbands don't do that, I am generalising but generally husbands don't do that, they don't think about the ribbons for the ponytails...so you have got to end up [organising all that]
Rosie, Isobel and Sandra all had husbands who at some time in their careers, were the primary caregiver to their children. The reason for this, in all three cases, was financial specialisation as the wife (as a well-paid CA) could earn more money in her career than the husband.

**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

**Sandra** - I have basically been the bread winner all the way through...he was sort of heading towards redundancy anyway and would have found it difficult to get another job so it [caring for the children] was the logical thing for him to do

Isobel took the first eight years of her daughters' lives out of paid work, but then returned full-time whilst her husband progressively reduced his paid work and took over the domestic duties. This role swap was unusual thirty years ago but Isobel’s career provided a considerable financial advantage over that of her husband’s, and she also believed that it made her children more independent.

**Isobel** - Giving up [work]...was really a choice but it would have been quite difficult back then to have worked... to have found good child care, but it wasn't really something that either my husband or I wanted to do...I went back to work when N was at school...for money... full time job... I paid my next door neighbour to look after them until my husband got home...when we moved here he was working part time and then he was available to go to things that were on at school ... they [daughters] have learnt how to cope themselves... I don’t think it [my working fulltime] did them any harm at all. Now they seem to be fairly capable and independent

Other full-time working mothers, Anita, Hazel and Jennifer, also expressed confidence in their children’s independence.

**Hazel** - my kids were pretty good, they sort of looked after themselves really well... I did get my degree... they were about 13 or 14...so they were quite capable of doing things at home that I didn’t have to do. When I first started working in [the city centre] they used to cook meals.

Compare this to the attitude of Lynne (TW), who was working part-time.

**Lynne** - my son at that stage was at [high school] so we would just go down in the morning together and he would just toddle off to school and come back after so it was
kind of handy and convenient so then he wasn’t at home on his own which I think at 13 and 14, I don’t think is appropriate. They might get up to something.

Rosie’s husband was not always a fulltime caregiver and Rosie relied on the help of her mother.

Rosie - I had an absolutely fantastic mother who used to come and help look after them... Mum used to walk N to the bus ...[take] S...round to kindy around the road... Probably about three or four days because K was working four days a week at that stage so she used to do that for us ...When they are sick... they go round to Mum’s...if it is just ...one of those groty old days if they are not blaugh sick, they will still just be going round to Mum’s ‘cause they can lie on the couch and have a quiet day

Other women’s parents who helped with the children were those of June, Hazel, Anita, Jennifer and Yvonne, but usually in conjunction with paid help. This help was essential, but these women still believed that, regardless of the other helpers in their children’s lives, they maintained a special bond with their children, and that their work commitments had contributed to their children’s independence and maturity.

Jennifer – The nanny, [and] my mother ...brought a house up the road, two doors up from us... I guess having Grandma up the road was a very stable influence on my children... when my mother died, she had converted the house into two flats and my nanny lived in the downstairs flat so she was there, but by this time had got married and had her own family... she is still there... my daughters still have a very close relationship with her [nanny] so I think that’s been a good thing... I don’t think anyone takes the place of mother, I mean there is grandma and there’s dad and then there’s mother. I mean mother is going to be special, no matter what anybody else says, mother is special.

As indicated in the quantitative analysis, the interviewed female CAs had a higher rate of marital breakdown than the male CAs. For some mothers with a strong work orientation, marital breakdown was prevalent after or during that time (e.g. Amanda, Rosie, and Sandra)\(^{155}\). Male CAs with supportive spouses did not appear to suffer the same prevalence of marital breakdown. Sandra offered some comment about the effect her breadwinning had on her marriage.

\(^{155}\) Isobel’s marriage is intact and June’s had ended before she returned to fulltime work after having her children.
Sandra - he had always struggled to build a career and there was always this thing that you know I was successful and driven and ... he ... was ... always struggling along behind but it was more complicated than that ... there were a whole lot of reasons why the marriage broke up but ... one of them I am sure was the difference in career

Because male caregivers are rare, the loss of public esteem from not participating in a career may be more substantial for a man than for a woman. Those who chose not to adopt the traditional patterns exhibited in society run the risk of isolation.

Remarriage\(^\text{156}\), however, could be the impetus for changes in roles in marriage and sometimes led to the family balancers (FB). In this case, both members of the couple tried to achieve in both family and career (dual careers), and were more adept at, and open to sharing roles. These men and women were aware of negotiating roles within their families and the men attempted to share more equally in the responsibility for the raising of their children. Annette, who works in recruitment, mentioned an example:

Annette - the woman I talked about with the three children, whose husband is ... a senior partner ... only 36 now, he is a triathlete, he was reducing his days of work to four a week ... 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 to speak to because they are really leading the model.

However, as for women, this involvement in family impacted negatively on male CAs' career progression. It usually meant that their level of work achievement was not the highest available, but it was still high for both members of the marriage (Table 5.4). Consequentially, the highest career status men were more likely to be Traditional Men with a supportive spouse who cared for the children. The highest career status women were Work First Women without children. Increased negotiation and family balancing decreased career status for a TM, but increased women's career status, from that which they achieved under a TW scenario.

\(^{156}\) Four per cent of the interviewed male CAs and 21.5% of the interviewed female CAs were remarried.
A family balancing approach could appear in second marriages because the partners wanted to make some changes from the roles they took in their first marriages e.g. Margaret moved from a TW’s role, and interestingly Robyn and Rosie moved from being the financial providers to a shared relationship. Non-traditional roles seemed to be more commonly accepted by the younger interviewees (e.g. Emma, Geoff, Mark), especially as they have been exposed to some alternative role models.

Negotiation, however, took energy and commitment and could be fraught with problems.

**Glenn**- *If you had a partner whose career aspirations were in conflict with yours, you know, both of you wanted a career, and neither of you wanted a family, then you are in to bargaining who had what time off*

However Family Balancer couples obviously believed that the balance and integration in both partners’ achievements in both the public and private spheres, was compensation for the energy of negotiation and not just accepting the traditional gender patterns of work/family life. Rosie and her second husband both had careers and children from their first marriages. From her interview, I gathered a sense of fostering their careers up to a certain extent but also caring for all their children in tandem with their respective ex-partners.

Some rare families (Helen, Dougal, Anita and Gina) achieved balance for both spouses, on their first marriage, and this was commonly where they both had lucrative professional careers. Helen had three children and she and her husband managed to maintain high-level jobs as well as remaining actively involved in their children’s lives. Both of their jobs were full-time, but had a more relaxed culture and did not demand excessive overtime hours (tertiary education and management of a public practice firm) (Section 5.3.1.2). Contrary to the early comments by Veeni (TW), who felt that her husband could not cope with the multiple roles of being a working parent, Helen was complimentary about her husband’s skills.
Helen - [My husband's] sort of in charge of the international service... he does the partnership consolidation things and he does all the international stuff.....he's a bit like me, he has never wanted to be a partner, didn't want to put the hours in...he was just really good [caring for the children when I go out of town]...just takes over, [I] just abandon him and take off... I went to conferences quite a lot... he doesn't take his holidays properly so he just takes some holidays or finish early, I don't know quite how he did it really. A lot of it I would do, like I would go down to W...on the weekends...and when I went to the conferences, I think that was during the school holidays... I went up to Kuala Lumpur for about 10 days...We never got anyone in, he managed it all

The nature of Helen and her husband’s jobs enabled them to foster a dual career marriage. Smaller public practices can also be less demanding than the larger global CA firms and corporates, and would assist family balancers. This is discussed further in Section 5.3.2.5.

Dougal, as well, was in a dual career marriage and he and his wife had challenging careers but had resisted the top positions and long hours which they demanded. Dougal was at a senior level in a global public practice firm (but not partner), and his wife owned her own pharmacy, in which she worked part-time. They also had a part-time carer assisting them. Dougal kept his weekends free, and took more (family) holidays than others in his firm, utilising leave-without-pay, and was a firm believer in balancing the priorities in his and his wife’s lives.

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

He believed it was important for professional men and women to both keep their careers alive, as he had seen the failure of too many “traditional” marriages amongst professional people.

Anita had previously combined caring for her three children, with stints of part-time and full-time work and also servicing her own portfolio of clients (much of this work was done at night). The portfolio initiative came to the attention of a medium sized public practice firm and she was offered a job at a senior level, with possibilities of partnership.
She and her husband both worked full-time and with the help of her parents and some flexibility in her husband’s employment, they both remained involved in their children’s lives. Anita was very complimentary of her husband’s involvement in the family and his attitude to her career. I found that much of her conversation was couched in terms of “the family”.

Anita - he [husband] is not needy... very encouraging and always proud ... we were... trying to be financially viable as a family ... both boys play sport on Saturday morning so one goes with one and I go with the other... at night... W [husband] cooks tea, we both help with homework, read stories to the kids... they were with their grandparents and it’s family and it is an opportunity for us to get ahead after those 1½ years of basically treading water and we thought well, what have we got to lose? We can always try it.

But there did appear to be a cost for both of them. Their lives were exhaustingly busy.

Anita - we are finding we are more tired with it because there is more home work and [children are] more mentally exhausting aren’t they as they get older?... it was exhausting this job, it was really really busy, hugely busy, ‘cause not only have I got 14 accounting staff but I am the audit manager as well.

Like both Helen and Amanda, Anita had three children, and all the attendant physical, mental and emotional caring that goes with that. Helen managed this along with her career because she had a helpful husband and they both had flexible jobs with no/little overtime. Although Amanda worked long hours, she had a full-time nanny, had some help from her husband, and did not try to be “perfect mum”. I believe that Anita was still trying to find that new balance – although she had a helpful husband and parents, her working hours were long and she still coveted “perfect mum”. In her words, she needed to be “a high energy person”!

Many women found that the way to have a FB arrangement was to have fewer children. Gina had only one child and so the challenges of being a family balancing couple were less than for the other couples with more children. There were a number of dual career couples amongst the interviewee sample that were not classified under the work/family strategies because they had no children (e.g. Cilla, Tony, Leanne, and Eddie). My
observation was that fostering two careers without parenting demands was much less complicated.

Between the Traditional Men and the Family Balancers were a group of relatively younger men, who although they were the family breadwinners, queried the requirement to be universally focussed on the demands of their firms, and were attempting to be more involved in their families and talked of a more balanced lifestyle. In general, this impacted negatively on their career status (Table 5.4). I have termed this group the Stepping Stone Men (SSM) as they are just stepping off the safe ground of being a TM and into the realms of FB. Both Geoff and Mark ran their own small public practices, Nathan worked in the public sector and Hamish had done so for much of his working life. These types of organisations may cater more ably for balanced lifestyles and this is discussed further in Section 5.3.2.5. Travis, however, worked for an international corporate (but with considerable family benefits) and was resisting the push to relocate overseas.

These men showed many TM attitudes.

**Hamish** – She[wife] did go back [to work] initially and she did part time, so when the first child was a year old I think, she went into day care for a short time and M worked part time. It worked OK but not ideal, I really wanted M to stay at home and certainly when our second one came there was no way she wasn’t going to be at home...it wasn’t worth it for the amount of extra money you could get.

But against this traditional attitude, there was quite a bit of talk from these men about involvement with their children and the work of caring for children, and that their wives should maintain some paid work presence.

**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...she does some work ... a part time thing so it is not what you can call a major income earner but it ...gets her out of the house...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.
Roles could also be the subject of renegotiation, especially when external circumstances force a change. For example, Ray had become a SSM through circumstance, more than desire. He was the family breadwinner whilst the children were young. His wife’s voluntary work led to part-time work, and later her own full-time consultancy business. Her business opportunities, as well as Ray’s redundancy and a subsequent inability to secure full-time work, have meant that the roles in this family have been renegotiated. Ray, however, is not entirely comfortable with this arrangement, and was still seeking full-time work.

Stuart (TM), who was not career-driven, was anticipating a forthcoming period or renegotiation in his and his wife’s work/parenting roles. Stuart’s wife was professionally qualified (medical field) but stayed at home to care for their two children, one of whom was severely disabled.

Stuart - [Our first child] has spina bifida so it is a permanent condition... just all the medical stuff and the social stuff... it wasn’t practical for both of us to be working so...the line of least resistance was for me to go back [to accountancy]... our [second child] will be off to school at the end of this year... then... I think we will probably sit down again as a family...(at the moment my wife is at home full time, not in any sort of employment and I am in full time employment)...[and discuss] what do we want to do...The most likely option is probably that I will continue to work full time in some sort of auditing accounting related field and that she will do some part time work which may or may not be medically related.

Disability of a dependent child had impacted on workplace commitments of Stuart and his wife. How the ill health of a child impacted in general on a CA’s work devotion, seemed related to the work/family strategies adopted by couples. Although I did not have large amounts of data, it appeared to have the least impact on the careers of TM (Murray) and WFW (Robyn), and the most impact on TW (Amie). I had no data relating to children’s ill health and FB and SSM, but I would predict that the impact on the CA’s career for these individuals might fall somewhere between those discussed above.

In summary, then, the assumption of family responsibilities detrimentally impacted on career success. If men assumed a work-centred focus (TM), (as most men did, and was supported by their wives’ actions), then, all other things being equal, they would progress
further than those men who were more involved in their families (FB and SSM). Traditional men fostered their careers through the support of their non-working or part-time working wives, and could engage in long working hours and other requirements of the male model for career success. For women, the traditional path (TW) was to fully assume responsibility for children, either taking breaks from paid work or working full-time, and this impacted severely on their career progression. However, a number of other work/family strategies had appeared that added to the traditional roles. These were not common, but were frequent enough to demonstrate a changing society and a multiplicity of family/work arrangements. Women could achieve high levels in paid work (WFW and FB) if they decreased their family responsibilities. That is, they either had no/few children, or if they had more children, then they had either or several of, spousal, other family, or paid childcare and housekeeping, support. The strategies adopted depended on the couple’s attitudes to roles (innateness of mothering, father’s involvement with children etc) and negotiation, and on the support from extended families and the employing organisations.

Other attributes that were correlated highly with career status and salary in Whiting & Wright (2001) and that differed by gender, were those of personal characteristics such as self-confidence, desire for responsibility, ability to handle pressure, decisiveness, and competitiveness. These were all discussed by the interviewees and are considered below.

5.3.1.4 Personal Characteristics

Many women (e.g. Carolyn, Anita, Amanda, Kim, Robyn, Jennifer and others) and a number of men (David, Murray, Keith and Nigel) recognised that women and men had different personal characteristics, styles, approaches, strengths and ways of communicating. Whether these differences meant that women were less suited to top positions in their employing organisations, or that they were less able to conform to the male career model required to progress in those organisations, is now explored.

Jennifer – I...decided women do have a different attitude to management style ...I almost made it but I never quite made it... I don’t want to [fit in with the male management style], and I don’t want that pressure
The personal characteristics that were surveyed in the Whiting & Wright (2001) survey, were individual’s perceptions of his/her self-confidence, competitiveness, decisiveness, leadership ability, desire for responsibility and ability to handle pressure. Those which emerged as important in the interviews were self-confidence, assertiveness, desire for responsibility and management functions, desire to seek and take up opportunities, competitiveness and ability to handle pressure. These are discussed below. However, they also link to Section 5.3.2 (structure), as they are desired characteristics, only because they are consistent with the accepted structure operating in the accountancy organisations.

(a) Self-Confidence

Around 70% of all the interviewees (both male and female) talked about self-confidence or a lack of self-confidence in some way. They viewed self-confidence as an important attribute that helped the CA be assertive and proactive and consequently secure jobs and opportunities. It was identified in the holistic framework as being important for career status and this was confirmed here.

Murray - she [female director] had a self-doubt in herself ... and unfortunately she sent the message through to the more senior people in the practice and once you don’t have that focus or have that self-doubt that creates doubt in the minds of the people who are going to appoint you... you might be shy underneath but you have to portray that you are confident

Some interviewees viewed the link between self-confidence and career progression to be reciprocal. As well as self-confidence assisting career progress, increasing success in business and progressing in your career, also worked to increase the individual’s self-confidence. Twenty-five per cent of interviewees talked of how self-confidence developed with age and growing success in the work sphere.

Amanda -I think as you are successful in business it actually gives you more confidence...I became the confident person able to stand on my own two feet

If the individual was career driven, s/he needed to work to overcome a lack of self-confidence. Mentoring could help and is discussed further in Section 5.3.2.7. Generally
my results showed that the high achievers achieved with or without a mentor. However, absence of a mentor could have detrimental consequences for those less confident.

*Cilla*- I have been fortunate that [chief executive] probably took me under his wing a bit and encouraged me... definitely helped me, I mean I would probably never have had the confidence to think that I could do what I have done

Murray, also increased his confidence through the influence of his wife’s outgoing personality and through Toastmaster public speaking sessions

*Murray*- I'm not as outward as a lot of other partners, I was quite shy when I was young and that was something that [my wife] did for me, she was more outgoing ... probably why it took me until 32 to come through [to partnership] rather someone who might come through at 29 or 30... I think it is really being focussed on that goal, you do want to come through.

Whiting & Wright (2001) found that men reported higher levels of self-confidence and that this was positively related to career status. I searched the interviews for evidence of a gender difference in self-confidence impacting on career success.

Murray thought that a lot of women showed self-doubt and did not “send the message” that they were focussed on the goal of partnership. A number of women mentioned a lack of self-confidence (sometimes after a career break) impeding their careers as demonstrated below.

*Isobel*- probably my own lack of confidence [inhibited my career progression] especially when I was younger, I thought possibly I can’t do those things... it is only in later years that [I realised that] women have different interests and different strengths and they are better... to [use] their strengths than to try and hold things they are not particularly interested in

Interestingly, however, a higher percentage of the male CA interviewees (37%) talked about a lack of confidence impeding their careers than did female CA interviewees (26%).

*Eddie*- I haven’t got the aggression to push my way... I guess I am not very confident to be on the throne, I would sooner be the power behind the throne.
I therefore wondered whether a myth of "less self-confident women" was perpetuating itself or that the self-confidence of CA women had improved or that the "temporarily retired" women not in my sample were those with a lack of self-confidence. Most comments concerning this attribute were balanced across the gender, although more women than men perceived that men were more confident and assertive than women, but they were not complimentary about this!

**Lesley** - *I think males... have got a lot more confidence in themselves, a lot more bullshit, a lot of ego, which is fine in some respects because it is really good going out and doing cold selling...so they are really good at that. I personally cringe, because I like to know that it's not bullshit, that I can deliver whereas they think, oh well*

However, just as many interviewees noted that female CAs were as confident as the male CAs. CAs noted the influx of a more self-confident younger generation of accountants (discussed below in (b) and Section 5.1.1). Overall, it appeared that self-confidence did affect a CA's ability to progress in the profession, but that self-confidence could improve, and that any past gender differences were perhaps a myth, or were fast disappearing with the influx of the new, more confident generation.

**(b) Assertiveness and Self-Promotion**

Self-confidence helped the CA with assertiveness and self-promotion. Assertiveness could assist career progression in a number of self-promoting ways such as asking for high profile projects, for extra resources so that a good job could be achieved, and for a higher salary. Anita knew she was doing well in her new firm and used the confidence she had gained from this to request an increase in her salary.

**Anita** - *I have never been stroppy and never thrown my weight around about anything but [at] the next review... I said look, I am very sorry, but that's [salary offer] just not good enough... I got out of there and I was just shaking ...It was very civilised actually, I am so proud of myself*

In general, a lack of assertiveness or self-promotion was seen as an impediment to career progress. But there were a noticeable number of successful male and female CA
interviewees, who did not consider themselves to be assertive at all (e.g. Ken, Carolyn, Maryanne and Victoria).

**Victoria** - *I am definitely not assertive, and I am quietly spoken and sometimes it is an advantage and sometimes a disadvantage. In the conference room it is a disadvantage but in the board room it is not bad because people have to be quiet to listen.*

It is possible that these individuals did not need to be assertive because of their high levels of other attributes (e.g. long working hours, competence/skills (Section 5.3.1.5)) or other factors.

The literature suggests that assertiveness is a gendered characteristic. A number of women mentioned a lack of assertiveness and self-promotion impeding their careers as demonstrated below.

**Maryanne**- *I wasn’t pushy enough and there was no one there to also look out for my interests...so it was quite a battle and it took a long time for me to get the director appointment and when I was made a director I had hundreds of emails from people in the firm saying about time, why hadn’t it happened before... I ...thought... well, if you thought that why [didn’t you go in to bat for me?]... I should have been more aggressive or believed in myself more, earlier and ...I might have been a partner by now.*

There were some comments that women had to be more assertive in asking for what they were worth (e.g Annette), but on the contrary there were some examples that they were doing just that (e.g. Anita, Bernice and Kim).

**Kim** – *I am not money orientated although I like to be fairly paid...I have had several fights here trying to get what I do here [financially recognised] because people will rip you off if they can*

There were some male CAs who thought women were more assertive than men. This could relate to the females adopting male stereotypes (interpreted as “aggression”) to ensure career success (Section 5.3.3.4) or because women somehow had to appear better than men (in a male structured organisation) to be recognised (e.g. Yvonne).
Travis- *some women are more aggressive and I have seen that... They know what they want, they stand up to men... they certainly don't sit back quietly in a meeting... sometimes I look at that and I think it is a little bit over the top but you can see that what D was doing, she was trying to do that little bit extra*

In addition, there were a number of comments about the changing nature of graduates entering the profession. Whereas previously, they were not assertive, this had apparently changed and the new graduates appeared to be confident, assertive and informed about career planning.

Lesley – *they [young graduates] are telling us what to do... I think there has been a real change, the grads are in for themselves... they are a different breed and it is a me generation, it is everything for me*

Overall, assertiveness, as well as self-confidence, appeared to be positively related to career progression, but maybe only when other important factors such as career aspirations and working hours were not being met. Some female CAs may be less assertive than the male CAs, but this appeared to be a diminishing characteristic as young CAs were becoming more confident and assertive overall.

(c) **Reluctance to move into management**

A number of CAs (eg Ray, Hetal and Helen, Travis) mentioned that they preferred the “hands-on” number-oriented accounting work to the management-type issues that invariably accompanied more senior positions. Their reluctance to apply for those jobs therefore precluded their ability to rise in seniority.

Travis- *basically I don't want to do that, it doesn't interest me... I still like a certain degree of hands on.*

This may also stop CAs moving into the top positions. Most of the highest career status and highly ambitious interviewees did not engage in the actual accounting functions anymore, but were involved in management of staff and projects, policy and decision making. Consider Ken and Carolyn, who were both at very senior levels but did not want
the top jobs because of the socialising required (see Section 5.3.2.5) and a reluctance to give up the technical content and challenge of their jobs.

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

I found no evidence of gender difference in this desire to stay with the technical, numbers side of accounting.

(d) Reluctance to take responsibility

A number of individuals also expressed a reluctance to take on responsibility for large or risky decisions or for the welfare of staff. These are attributes usually required of senior positions, so this reluctance would preclude career progression to those positions.

Debbie - I actually side stepped the management position at that stage, I said I just didn’t want to do that any more... I don’t want the staff responsibilities any longer

No direct relationship with gender was observed, but there is a link between reluctance to take responsibility and career aspirations, and I have explained how these aspirations were affected by the genderedness often exhibited in the assumption of family responsibilities. That is, Traditional Women, did not pursue extra responsibility at work, because, they had more than enough responsibility at home.

(e) Desire to Seek or Accept Challenges or Opportunities

Although this was not specifically surveyed in the Whiting & Wright (2001) study, a large number of the CAs talked about seeking out or accepting challenges.

Sandra - I have always wanted a challenge...I have to be moving ahead all the time

Victoria - this site accountant’s job... it was a new job...setting up your own general ledger...I said it doesn’t worry me, I have got all my people who work with me and I know that they will help me... I wasn’t worried about it and... I didn’t know anything, everyone was more than willing to tell me how to do that
Some interviewees felt that they just happened to be “in the right place at the right time”, but in saying that, they also mentioned that acceptance of the opportunity was an important signal to their employers.

**Paul** - *I think throughout my career, there is an element of being at the right place at the right time... be in a place where an opening occurs and you are... available to take up that opening*

Seeking new opportunities was related to self-confidence. I observed that the ability and confidence to accept new challenges acted positively on career progression. Also favoured were those individuals who actively sought out new challenges and opportunities. Challenge seekers came to the notice of their bosses (Sections 5.1.2 and 5.3.1.2) and here they could demonstrate their skills (Section 5.3.1.5) and network with important individuals (Section 5.3.2.6). This all contributed to higher career status.

**Mark** - *you have to make it known that you are keen if anything comes up ...in those big firms ...actually a partner came around looking for someone who wanted to go and do a job that was different and I said I would do it and that led to quite a career path*

Some CAs saw job opportunities as a way to increase their learning, which when combined with ambition (Section 5.3.1.1) also contributed to career progression.

**Nicola** - *they became a listed investment banking company ...they had CA firms that were tax advisors and I learnt an enormous amount from those people...I was going on courses and then when I ... moved into the share broking side which I knew nothing about at all, I ...did a correspondence course...finance papers... in the evening, I have no idea how I found the time*

Seeking new opportunities or challenges was often the reason for changing jobs (Appendix 8.18). More male interviewees mentioned opportunity taking in tandem with new jobs, whereas the women tended more often to mention it in relation to increased diversity or challenge in their work.

**Gaylene** - *that was the first time that I went into private industry but realistically speaking there wasn’t enough challenge in that field for me.*
The ability to accept opportunities of course depended on their availability, which in turn depended on the type of organisation (Section 5.3.2.5) and how proactive that firm was in encouraging people in their careers.

Shirley - I came into a firm that encouraged, I mean it just allows you to do what you can do.

Paul - I think it is a two way street. I think it is part of the leader's responsibility in terms of renewal within an organisation to make sure that people are coming through for that renewal to occur. It is also incumbent upon the person concerned to make sure that he or she does signal... how the aspirations are.

There was little direct evidence that opportunities were only offered to men, although this was the opinion of Isobel.

Isobel - I think it is a male thing that opportunities tend to be pushed towards other men in the office. A woman has to go and say I would like to do this whereas it tends to be offered to a man... they have all been fine if you go and ask them but I wouldn't say that any of them had really offered opportunities as such.

Both male and female CAs were receptive to opportunities and did not like to be bored in their work. However, accepting opportunities often meant longer or less regular hours of work and therefore, for parents, was dependent on relinquishing time with children. Parents who had support to do this (spouse, paid carers, parents etc) could progress, but for many TW women and a number of men who took a family-centred role or strove for a balanced lifestyle (SSM or FB), they did not seek/take these opportunities, which usually did not enhance their career status.

(f) Competitiveness
In Whiting & Wright (2001), competitiveness was correlated highly with career status and salary, and females CAs had lower levels of self-reported competitiveness than male CAs. There are two aspects to competitiveness – that related to competing for business and that relating to competition within the firm for senior positions - and it is unclear which of these (or maybe both) was surveyed in the earlier study. The competitive (male model) environment within the firm is discussed in detail in Section 5.3.2.4, but in summary, it was found that the female CAs were less comfortable with that culture than the male CAs. But it was not clear whether this impacted on their career progression. It
may be that females work to adopt male stereotypes in order to progress, and this was reflected in the following comment which related to competitiveness for business.

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

(g) **Decisiveness**

Self-reported decisiveness was also a personal attribute in which Whiting & Wright (2001) found gender differences. Men's higher levels of decisiveness were significantly related to higher career status. I observed some evidence of gender differences in the interviews. A number of women stated that men were more focussed on solutions, whereas women wanted to talk through the problem and explore the consequences before making a decision.

**Sandra** - we take into consideration more than just the hard facts or the numbers...we make decisions in a different way...I think they [men] are more narrow in their focus.

**Amanda** - women and men make decisions differently...It's all in the Mars Venus stuff...women think through consequence...men like to be in control... we like to discuss something, they like to solve the problem... sometimes I will be discussing it with them and they are busy problem solving...I am not actually after a solution, I just want to talk it through

These women saw this as an “annoying” difference, but did not mention that this affected their career progression. It would not be surprising that an organisation based on the male model for career success would favour decisiveness, however there was no evidence in the interviews to suggest this. Therefore I found no clear evidence to confirm the findings of Whiting & Wright (2001) with respect to decisiveness.

(h) **Ability to Handle Perceived Pressure**

Deadlines, long hours, and the push to win new and retain current business, and to be profitable, all added to the pressure of a job in accounting (Section 2.3.7.1).

**Mark**- you still have those deadlines with the IRD and they are very inflexible and the work has to be done and that is where the pressure comes from really
Robyn - pressure on the partners... to grow your business... and that pressure goes right down through the staff right to the bottom level... the whole thing is based on productivity and selling

A number of men and women perceived that big partnerships would bring an undue amount of stress.

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

However the most ambitious individuals made no reference to stress or pressure of their high level positions. It could be that either the stress did not exist, or if it did, they did not feel it and instead relished the challenge, or they had mechanisms to cope with it. The following quotation from Paul (who stepped down from a high level position), suggested that the stress was very real, but that high achievers must cope with or relish it for at least a period of time.

Paul - there was a drop in hours [when I changed jobs] and also the pressures attached to it. It was not necessarily only working 12 hour days, that was not the issue or working on the weekend; it was the stresses attached to it and the pressures as a result of that in terms of ... restructuring, changes, you are cutting costs, you know all that sort of thing

Whiting & Wright (2001) found that women CAs perceived that they had significantly lower ability to handle pressure and that this was related to their lower career status than the male CAs. There was considerable mention of stress and pressure in a working context by many interviewees, and in many cases this was related to a limiting of career aspirations. Many interviewees of both gender perceived that high level jobs were pressurised and therefore did not desire them, which therefore affected their career status.

Hetal - I don't want the stress of having that big job

However, for many mothers, the reluctance to take on higher jobs was related to the stress of having two jobs, one paid and one unpaid. Women dealt with this in a number of ways such as decreasing their paid work commitment, delegating and being assertive in the
work environment, or decreasing the unpaid work commitment (e.g. having less children, dropping standards in the home, enlisting paid help etc).

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

**Kathryn** - *I found it really quite stressful with juggling all the things at home and the more children you have the more difficult it becomes*

The male interviewees did not mention the stresses of juggling work and home responsibilities, except for Stuart whose home life was more challenging because he and his wife had a disabled child. For the majority of these male CAs, pressure from family responsibilities was minimised, because their wives handled most of them.

The results confirmed that self-reported ability to handle pressure and stress impacted on career progression. Those who perceived senior positions to be stressful, limited their career aspirations and did not desire those positions. There did not appear to be a link to gender, except when women take the traditional role of assuming all/most of the family responsibilities. I believe that a large number of mothers took this approach, not because they were less able to handle pressure, but because they carried an additional load in terms of family responsibilities, with which the men did not have to contend.

### 5.3.1.5 Competence/Ability/Skills

Competence was not specifically surveyed in Whiting & Wright (2001). It probably includes “qualifications”, which were surveyed, but they showed no relationship with job status. This was explained by the fact that a minimum qualification provides entry to the profession and further formal qualifications may not be required. However, the wider category of competence and skills (both technical and communication) were attributes promoted by the interviewees as contributing to career success.

**Bryce** - *you can't be a tax partner without being very good at tax*
Paul - if one cannot communicate one’s thoughts clearly, lucidly, in a manner that is appropriate... it’s very difficult in a business environment to make progress ...the ability to communicate and get one’s point of view across clearly is of paramount importance

Skills and experience were more highly valued than natural intelligence, academic ability and qualifications. Several of the partners in firms spoke about their failures in early academic life, so superior academic achievement did not appear to be a major prerequisite for career success in the accounting profession. However, a satisfactory standard of knowledge achievement is required to achieve entrance to the profession and without that you cannot progress further.

Amanda - in my first year [at university]...I failed my accounting 101 terms test, my first ever debit and credit journal -I got 26 out of 100 ...went to remedial classes for term 2 ...I failed 101 actually and had to repeat that which was quite a laugh

On the other hand, Stuart, who was not career achievement orientated and was at a relatively low career status for his age and experience, saw his natural ability as an important factor.

Stuart - one [thing needed for career progression] is a degree of ability. I did well at school, I did well at university and you know I performed well at A&B... they told me that; and again they are very happy with what I do here so I think some of it is natural ability...you need a certain amount of ability, even if that is just the ability to bluff.

His last comment was interesting, and could be related to the engagement in the organisational structure that I discuss in Section 5.3.2.6.

The quantitative results (Appendix 8.18) showed that additional qualifications (Masters and professional qualifications other than CA) appeared to enhance career status and salary\textsuperscript{157} for all CAs, however this was not mentioned in the interviews. The only exception was the gaining of higher academic qualifications in the tertiary education

\textsuperscript{157} The exception was teaching diplomas. They enhanced career status for female CAs (no male CAs had this qualification), but has a strongly negative effect on salary. Further discussion of this follows in section 5.3.2.5).
field. Overseas accounting experience was also thought to contribute to the development of skills, particularly in the global public practice firms (Section 5.3.2.3).

A good relationship with a senior colleague (Section 5.3.2.7) could assist in skill development as well as giving confidence (Section 5.3.1.4).

Cilla- I remember that when I started at P’s, there were a lot of the older partners who I learnt a lot from

On their own, however, good skills are not enough to get the top job.

Mark - very capable ladies who ...were very good at what they did so they got that respect and they held up that area of the things...There was a lady...[who] was second in line...having a conversation with her was like memorising the Income Tax Act, she could spit it out... she was very very focussed and very good at what she did. I don’t think she became a partner in the end...anywhere...Most of them... would be very capable ladies but none of them would be hard nosed people ...or madly building a very big clientele

Already I have mentioned a number of those other attributes such as career aspirations, long hours and self-confidence/assertiveness. Glenn described the attributes required to be a partner in a global CA firm in the following way.

Glenn - you need to be able to demonstrate a range of things including commitment, including skill and all of that, and the ability to develop your people and all those things that go to making up the complete package.

High competence and skills enhanced career progression. But were these different by gender? General comments 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 organisational 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 generalisation and there are very much exceptions to that and the differences I think are getting less and less. But the differences don’t mean anything to me, what is important to me is the ability to get on with the client, do the job well, do it
within the budget I have given and basically have your staff member work well with the team

Although male CAs achieved higher career status than their female counterparts for all qualifications where there was comparative data (Appendix 8.18), the interviews indicated that gender differences in skills did not account for the differences in career status. The perception from males about the loss of vital learning and skills when mothers took extended time-out of the workforce (Section 5.3.1.3) may help to explain the lower overall career progression for TW. However, this perception may be an unfounded bias, as it was disputed by the women (Section 5.3.3.5).

In addition, there was no mention of gender differences in communication that could have affected relative career progression. However, some differences in communication and language skills were attributed to ethnic differences, interestingly often by those of non-Pakeha background. Kim (2004a) detailed how Chinese in New Zealand felt that language could be the biggest barrier in their accountancy careers.

David - A lot of that will go away, if you remove the language issue... I remember... talking to... Sri Lankan and Indian... by phone rather than computer, it makes it really hard work... you have got your prejudices, a lot of them are totally unfounded but your first obstacle is the language thing. If you can get over the language, then I think people are big enough to get over any of the other... personality in individuals will get over any bigotry... ability to communicate is probably the one.

Bingrong - we do have an Asian girl here and her English is very stilted... I don’t allow her client contact... she has to learn the language, I mean we are in a service trade, we cannot offend our clients... as long as you can communicate you will be fine... this girl will be hampered if she doesn’t improve her communication, no matter how many degrees, if she has a doctorate or not, it is not going to make any difference.

So, in summary, skills and competence did impact on career success, but there was no strong evidence of an impact of gender. However it appeared that the perception by powerful males in the organisation (attitude), that skills decreased significantly during extended time-out (which is contrary to the uninterrupted model of career progression), helped to serve to hold TW back in their careers.
5.3.1.6 Mobility

Whiting & Wright (2001) found that although there were gender differences in the mobility attribute (number of times relocated to gain promotion), this was unrelated to job status (Section 2.7.2). However, I found that the interviews hinted at a relationship between mobility and career progression. The greater challenges and opportunities were generally available in the larger organisations, which were usually located in the larger cities, and so movement to those cities opened up more ability to progress. Single CAs of both gender (e.g. Mark, Victoria), who were building their early careers, and some male breadwinners and work-first-women, appeared to engage in this activity to enhance their careers.

Arthur - there were two people that were sort of similar ... so they asked me if I would go to [C] and manage their [C] branch which I did and lived in [C] for about two and a half years... I was prepared to move with the company for progression... eventually the guy who had been appointed company secretary about two years later he left and I came back down ... and took that role

The need to move was particularly relevant if there was a stationary upper echelon in the organisation, and this seemed to happen in the smaller towns and cities.

Jarod - I would have been foolish to hang round that sort of firm thinking I was going to be a partner one day because that was never going to happen... [or] it would take a long time... they weren't growing fast enough and you might be stuck there for years.

However, as quite a number of young single CAs started their careers in the larger cities, there were ample career opportunities without the need for relocation. Also, other CAs (e.g. Nigel, Colin, Vivienne), were not prepared to move for career progression. The most common reasons for this reluctance, were the lifestyle that the present environs offered and family reasons (e.g. reluctance of spouse to move, not wanting to take grandchildren away from grandparents). This did not appear to be exhibited by one gender more than another, although traditional women were more likely to follow spouses to the detriment of their career (e.g. Tracey). This is probably more attributable to their reduced career aspirations, than an issue of mobility.
**Emma** - I was asked to move to [S] to become a partner in the [S] practice... we have got an issue with an aged profile of partners and no succession plan... I am sitting in [T] with no portfolio, been through a leadership, partnership course ... which I did very well at... I said no, it was a very difficult decision... I think that I knew as soon as they asked, that the gut reaction was I wasn’t going to move... the senior management team had been counselled to come and see me to convince me to go to[S], they kept saying what a great opportunity it was and they kept coming in and seeing me one by one. It was if you want to be a partner you take this opportunity... How can anyone say no to such an opportunity? I told them I didn’t want to move to [S] so I turned down that option of partnership because my husband didn’t want to move again... I... don’t want to live there... I came back to New Zealand to be near my family, I had spent 7 years in total overseas and didn’t want to move again

**Colin** - staying in [D] was [a hindrance to my career]... that was a decision we made from a family point of view and we have reaffirmed that decision on several occasions but career wise it was probably not the right choice. Family wise it was an excellent choice.

Some New Zealanders appeared to be very appreciative of the quality of this country’s lifestyle and limited their job opportunities by their unwillingness to move. CAs may have limited their career progression by moving back to New Zealand (e.g. Heather, Emma, Lorraine and Simon), or once in New Zealand, by staying in smaller offices in smaller centres, particularly in public practice and corporates, but this was not exhibited by one gender more than another. However, as this sample of interviewees consisted of working CAs, and was biased to include more career-successful female CAs, then the influence that a lack of mobility had on TW’s careers may have been understated.

### 5.3.1.7 Desire for High Remuneration

An attribute not surveyed in Whiting & Wright (2001) that emerged as having a possible influence on career status was that of a desire to be highly remunerated. In the 1980s, there were huge pay disparities among the types of organisations. Public practice firms paid less than public sector organisations (particularly the Inland Revenue Department) and big companies.

**Bingrong** - once again, money was the determinate so I opted for the person that offered me the highest money and that was the IRD... I was after the money.

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158 Often New Zealanders living overseas relocated back to New Zealand for lifestyle and family reasons, and South Islanders did not shift to Auckland because of the perceived undesirability of large city living.
These type of comments were all made by women. It was possible that only the women were being poorly paid (or that they were more poorly paid than the men) in the public practice offices (Section 5.3.3.2) or that women were more interested in remuneration. However, a number of men also mentioned the salary differences and were also motivated by this in their choice of employing organisation.

Colin - *In a way that was the reason I went there [IRD], it was the money ... I first went and looked at CA firms...it was terrible money so I went and worked at the tax department*

So, in the past, CAs of both gender used financial rewards to motivate their decisions about the type of organisation in which they would work. But how were their monetary desires related to their career progression? Only three quarters of the interviewees disclosed their salaries in the questionnaire, but remuneration and financial benefits of their jobs were discussed by almost all the CAs in the interviews. They thought that CAs were well paid, and enjoyed a degree of comfortableness accruing from their careers.

The highest remunerated persons in the study were the global CA firm partners (predominantly male) and it appeared that the financial remuneration might have been a driving factor to achieving that success as well as a consequence. Remuneration as a dependent variable was discussed in Whiting & Wright (2001) and as such was part of the holistic explanatory framework. But its influence as an independent variable/influencing factor was not. It may of course be considered as part of career aspirations.

Gaylene - *I have never found any of my jobs demanding...probably you are motivated more by the money... if someone wants to give you more money you take it.*

Murray - *but I think the trouble is once you get on the gravy train and do the hours it is hard to actually step back*

Glenn - *It also depends on what rewards you want...a large firm like this one has certain base line expectations in terms of remuneration, which are very different to a suburban practice...I have got friends who are partners in suburban practice... they have a great life, they work 40 hours a week, they go fishing every Friday, they can play golf on Wednesdays...but they probably earn a quarter of what I earn so they pay for it.*
This comment was mirrored in the careers of June and Ross who both had their own small public practices and for them, balance in their lives and lifestyle were important, not excessive money.

**Ross** - *I am not driven by the money or anything like that, I mean you are only here for a short time and you have got to try and enjoy it.*

Paul, also made the point that after a certain threshold level, the salary was of lesser importance, and other considerations such as job satisfaction become more important.

**Hetal** - *I don't want the stress of having that big job and ...the higher up you are the higher your salary is. Do you really need two hundred thousand dollars to live on these days?...you can live just as comfortably on a hundred with less stress or seventy five or sixty*

However, I wondered how employees could be motivated by remuneration in large global accounting firms, when they were poorly informed about the levels. It was perception only as the process of partner remuneration seemed to be shrouded in secrecy.

**Emma** - *it's a secret society, you don't know what the partners earn, you don't know what profit share they take, it's not discussed... the head of [my division]... took over [recently], is a lot more open and frank about things and if I had...asked him a pointed question he would probably tell me but do I really want to know the answer?... you have to be careful what you ask too, how it is perceived*

However Glenn did say that partners can be given different shares but this required a push by someone.

**Glenn** - *our firm is very corporate structure even though legally it is a partnership in the way partners are remunerated... we have different income levels [for partners] depending on ability, responsibility, there is a whole matrix of things that determine your income and therefore you can cope with people who have lesser responsibilities. So our structure will allow that in terms of income, we don't have this fixation that everybody, once you are a partner you have to earn the same and do the same. But it still requires the people to sort of push the model and to find new ways of doing things.*

So it appeared that although a desire to achieve high financial remuneration could be a driver for committing long hours and achieving career progression, the relationship was
not compelling. Remuneration may just be a subset of career aspirations, or a perhaps a consequence of high aspirations and an enjoyment of challenges.

Nicola - I basically worked six days a week... hours were absolutely just incredible... I was starting to get quite bitter about the amount of hours I was spending at work and people said just give up your job and I said I can’t because I love it. I really did, but what I didn’t love was spending so much time there. My parents felt I was just staying there because I wanted the money, because the money was fantastic and my parents used to say to me there is more to life than money and I said they could pay me half the salary I would still stay, but that wasn’t really true. Certainly I did enjoy the money, the salary was incredible...back in 94...I was only young, I would have got a hundred and twenty thousand...but at the end of the day that wasn’t really what was keeping me there.

Sections 5.3.1.1 to 5.3.1.7 have discussed the impact of attributes on the career progression of CAs. High career aspirations (including a desire for responsibility and to move into management), hard work, commitment, long working hours, self-confidence, tolerance of pressure, seeker/taker of opportunities, high level of technical and communication skills and flexibility to relocate if required all acted positively on career status. These were not directly moderated by gender of the CA, but many of them (career aspirations, working hours, opportunity taking/seeking, tolerance of pressure, ill health of a dependent child, and possibly skills) were detrimentally affected by higher levels of family responsibilities. Traditionally, these responsibilities had been assumed by women, but a range of work/family strategies were now observed and a range of outcomes on career progression were observable.

A number of the above factors could not be separated from the structures that required them. For example, long working hours as a demonstration of commitment was part of the traditional male organisation’s requirements for career progression. Recognising this interaction, I now move on to discuss the effect of structure on CAs’ career success.

5.3.2 Influence of Structure

The accounting profession was traditionally male dominated, but has undergone a rapid gender change over recent years. The interviewees confirmed the feminisation (in
numbers) of the accountancy profession over their period of employment (Section 5.3.2.1). But the very fact that women were excluded from the paid business-world workforce for so long means that progression in most of the organisations from which my interviewees came had been built on the linear male career model (Section 2.2.2). Changes were occurring with the increasing number of women, but they were still in a minority in positions of power. Hamish and Mike perceived that there were equal career opportunities for men and women in accounting

Mike - there are no salary differences ...I think nowadays there is absolutely no opportunity differences

but Hamish was also aware that there were “still barriers that men don’t perceive”. These are described in Sections 5.3.2.2-5.3.2.8.

5.3.2.1 Feminisation of the New Zealand Accountancy Profession

Comments from the interviewees complemented what statistical information there was about the numbers of women in the profession. Those who were at university in the 1960s and 70s remembered that only about 5-10% of their classmates were women.

Arthur - 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

In the early 1980s, the proportion of female students had risen to about 25% (Nicola), and by the late 1980s, this had further increased to about 45%.

Jarod - there were probably slightly more males but it wasn’t too unbalanced... I don’t think it would have been half and half... there definitely were some females but not 50/50.

However the numbers of women appearing in accounting firms lagged behind this. The existence of women in senior positions ranged from virtually non-existent in the 1980s to considerably more now, but there were still a very limited number in the top echelons. In my sample of interviewees, which was biased to include career-successful female CAs,
the percentages of females in the top two career status levels (6 and 5) were 10% and 26% respectively. This compared to 22% and 30% for the male CA interviewees.

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

**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.

Female partners were rare, particularly in the large firms.

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

So, for quite a number of years, women were in the severe minority in accounting positions in organisations. This has now increased, but there is still a major imbalance in the number of women, in senior positions. The following section explores the implications of this.

### 5.3.2.2 Effect of Being a Minority

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

**Sandra** - 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, part-time work, provision of childcare etc). It was difficult for women to question the traditional expectations of their jobs, if they did not have a large support base. Some just left organisations and gravitated to more flexible environments (Section 5.3.2.5).

**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

Changes have occurred in the way accounting organisations are run (e.g. parental leave, part-time work, flexible hours etc). But the prior sections demonstrated that these “accommodations” were predominantly used by women and served to keep most women out of the top positions, as these women were not participating in the male linear model for career progression.

**Isobel** - I don’t think it is a deliberate ‘lets 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

Women are still in the minority in senior positions, and the new challenge is now in instigating flexibility and improvisation in the requirements of senior positions (Section 2.2.2), so that they are achievable by, and appeal to a wider range of CAs (e.g.TW, FB and SSM). The commitment to long working hours and on-call availability could be optional and flexible profit shares/salaries could be utilised to compensate. The interviews showed some indications of these practices operating in public sector and family businesses (e.g. Deborah, Yvonne, Section 5.3.1.3), and some minor movements in public practice (Hetal, Glenn, Emma).

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

Once a critical mass of women is in the senior positions, change may be easier to effect. Like Martin et al (1998), some women believed that most female managers had a different set of “emotional norms” (attribute), 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, some interviewees mentioned the existence of “hard-nosed, intolerant” female managers. This may relate to the need to adopt male stereotypes to succeed in their careers (Section 5.3.3.4).

Eddie- they are very competent but some of them are not very nice people... whether their image [is] that they have to do that, they have to 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, so I wasn’t sorry to see them go. But the woman managers we have got here ... I think they are pretty good.

5.3.2.3 The Male Linear Career Model

A typical successful CA career under the male linear model would be characterised by loyalty to one firm, delegation of family and home responsibilities to a supportive spouse (Sections 2.2.2 and 2.7.3.2), uninterrupted dedication (long working hours, no time-out etc), engagement in opportunities, overseas experience, building visibility and profile throughout 20s and early 30s, upward, onward, and steady progression through a given hierarchy (Section 5.3.2.4) culminating in the achievement of senior positions in the CA’s 30s, and continuing to work at that pace until late 50s, when there might be a decrease in work responsibilities in anticipation of retirement. This model was prevalent and achievable for TM and WFW. Obviously TW, FB and SSM found achievement of career status under this model much more problematic because, in particular, they were not delegating the majority of family and home responsibilities to a supportive spouse.

Several aspects of the male career model are discussed here, illustrated by the interviewees’ data and comments.

Quantitative data (Section 5.2 and Appendix 8.18) showed that the most ambitious and highest status interviewees (both male and female) were those that had not moved around jobs and had remained in the public practice CA environment. This was contrary to literature (Section 2.2.2) describing upward careers where the participant changed jobs regularly, but it supported the existence of a traditional male model of career progression.
For example, Glenn, Murray and Amanda spent their whole careers\textsuperscript{159} in the same CA public practice firm – mainly in the same town, but with some overseas experience. All three were now partners and highly remunerated.

Those three partners had all had periods in their 20s, in accounting offices overseas. The larger global CA firms appeared to reward overseas accounting experience, especially if it was in one of their sister firms. Many of the CAs engaged in work overseas before returning to New Zealand.

*Bryce* - *after three years you invariably went to America or the UK if you were staying in auditing... that was the logical career path ... get the broader experience, certainly the people that came back after a couple of years had a distinct step ahead than if you had stayed behind.*

Male CAs who did not work overseas (typically the United Kingdom) perceived that this impaired their chances at partnership (eg Ross, Nigel and Ray).

Most interviewees described how they worked hard in the early years of their careers (Section 5.3.1.2). This was the organisational expectation and as they were developing careers after several years of hard study, they were highly motivated to meet that expectation. As well as the long-hours culture, public practice firms had a culture of availability to clients, which can lead to long hours, and therefore, making oneself available demonstrated commitment to the firm (Section 5.3.1.2) and conformed to the male career model.

*Emma* - *the things they [clients] want... usually they want done yesterday, they are usually confidential... they want done urgently and they want you to be there*

There was some discussion as to whether availability to clients needed to be so encompassing. Mark talked of the resignation with which he accepted it.

\textsuperscript{159}Amanda did have a short time in another smaller firm but quickly realised the "error of her ways" – it was not professional enough for her.
Mark- you will get some people who always want things done totally on demand, they are messy, they are always right... they bring the work in and oh I need it next week, the bank manager is not going to renew my loan, and you want to go," you have known that for four or five months you know and we are flat out with other people's work"

Glenn made the point that this is possibly a part of the accountants' culture that could be changed.

Glenn - if you need a dentist or the doctor or the lawyer you ring up your doctor, dentist lawyer and you say I have got a problem with my tooth, foot or my spouse... they say we can give you an appointment Thursday week...and OK you accept that. My clients ring up and they say we have got a problem, I want to see you this afternoon. If I said to them no, I can fit you in, in three weeks time...I doubt if I would retain them as clients for very long...there will be somebody there at your behest...I think accountants haven't been very smart about this and so we have created a rod for our own back

This client-demand was perceived as a problem for those wishing to succeed in their careers but work part-time. Part-time work, was of course, contrary to the male career model. However, some interviewees questioned this allegiance to long working hours for career success, and believed that senior part-time workers could be accommodated (Sections 2.7.3.2 and 5.3.2.2).

Hamish - we have two on our team, both women who work four days a week. One is a manager at my level ...I am not aware that it is an issue with clients or anything like that, [she says] I just tell them I am not available on Fridays. They don’t mind you know and say gee you are lucky you are able to do that.

As discussed in Section 5.3.1.3, some of the CAs decided to retract from long hours/excessive client demand expectations of the male career model. On the other hand, others complied with the model, and combined their career aspirations, hard work and desire for challenge and actively worked to build their CA career in their middle years.

Glenn - the sort of late twenties and early thirties are the time when you are really building your career... the time before that you are really in training and you are working out what you want to do with your life... once you figure it out, you have got five to ten years to build your career. If you haven't done it by the time you are 40, by and large you are not going to.
Detection and promotion of “high-fliers”, who were ripe for promotion, was occurring around the ages of 28-35 years (Section 2.7.3.2). This coincided with the common childbearing age of professional people, and was therefore unfavourable for those assuming family responsibilities (most commonly women, and most typically assumed to be women).

**Bryce** - *I think the family factor must have an impact on a woman, if she was having children, say in mid to late twenties, early thirties, it is difficult for her career, even if they have child care and even if they only have six months or a year off...I am sure it is very difficult for a woman to manage the demands of that and be a partner in a chartered accounting firm because the demands are quite high because of the charge outs and the responsibility... to raise a family which is a very real one*

I searched my data to see if prospective partners were allowed a period of intermittent work (in their 30s), culminating later in admission to partnership. Murray and Lesley expressed the opinion that it was unlikely to be admitted as a partner from internal ranks if you were aged over forty years. However, both Glenn and Murray did mention that this was changing and older non-CA partners were now being admitted, but only if they had actively built a career elsewhere first (e.g., finance/human resources/consulting). This recruiting behaviour was more indicative of the emerging theory that suggests that careers are marked by short-term jobs/projects in a variety of places (Arthur & Rousseau, 1996b)(Section 2.2.2)

**Murray** - *over the years consulting grew and a lot of consulting partners we brought in were ...in the higher age group... because they had developed special skills and we basically grew by going out and head hunting people with some skills, giving them two years to do it and if they really came through and shone then they had a partnership opportunity*

**Glenn** - *now you routinely have partners who are later admissions, come in at age 40 having had another career, might be a partner for five years, might be a partner for ten years, have more retirement or go and have another career*

However, these are individuals who have maintained a paid work presence during the 30-40 year old age group and have built a career elsewhere. It was not referring to individuals returning to the full-time workforce and wanting to continue building a career at a later age. Achieving partnership from both internal and external avenues by the time
you are aged forty shows the pervasiveness of the male linear career model. It does not provide for individuals to move in and out of the paid workforce because of family responsibilities and still achieve high status. Partners in global public practice firms are not optimistic that women can take up to five years out of accounting and then re-enter and build a successful career.

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

By the time these women (or those rare men who care for the children) re-enter they are considered to have irreparably lost vital skills (debated by women – Section 5.3.1.5) and too old to achieve partnership. Women’s common incremental approach to a career places them at a disadvantage in the structured career progression practised in global CA public practice environments.

However, within public practice firms there are some indications of amendments and innovations to the male career model. There was an example provided of assistance given to keep a high quality female CA who was also a mother, within the staff structure and foster partnership opportunities for her at a slightly later date. But this woman will still require a supportive family structure to enable her to be totally available as a partner – this part of the model was not changed.

Glenn - We have got another lady who now has got two children...we have organised a secondment for her...she is spending three years in the Caymans. She has got one child at school, she has got a second child who is now about 2...she wants to be a partner; she has the ability to be a partner, she has all the skills necessary but she says I cannot commit to the time that is necessary to do that whilst I have got a preschool child. So she has gone to the Caymans, her husband has gone too, he has got a job over there, she has got a job...there and she is going to spend about three years there while that second child gets to school age...It’s more cruisy, ...(a) they are very well paid so they can accumulate some capital while they are there, they can afford a full time nanny...near the beach, the kids have a great lifestyle...in three years time they will have accumulated some capital, they will have two kids at school, her husband T believes that he may, at that point, want to be a house husband...K will come back and have a go at partnership
Could women re-enter the workforce at a later stage and build their career in their late 30s and 40s? It appeared possible but seemed to be, amongst other things (attributes etc) dependent on the attitudes of the organisation (Section 5.3.2.5). Margaret retrained in accounting in her 30s and on entering the workforce, she had no problems with childcare, as her children were grown. She rose to the top of her career line in the public sector without moving cities and going into management. Anita experienced resurgence in her career. She had an intermittent accounting career, but now worked full-time in a senior position in a medium-sized public practice firm, with indications of an imminent partnership offer. On the contrary, Isobel, who had taken time out for childrearing, had a relatively senior position, but in a small practice and with relatively poor remuneration. This, however, may be related more to her personal ambitions and reluctance to move rather than her physical time out of the profession. Other women entered self-employment in order to ensure their success and balance their personal and professional life. Annette and June both set up successful businesses after a period of parental leave.

Most women that I interviewed who had taken time out and returned part-time were not yet at the stage of returning full-time, so it was difficult to see if they could achieve high level success in the future. But it appeared that they would have to keep up some level of career involvement in order to pursue higher level appointments at a later age (e.g. Anita). Glenn considered that there was the possibility that women in that situation could achieve partnership on return, but would have to then show conformance to the male career model.

Glenn - If she is good at what she does and she is committed to it...which can mean long hours...not necessarily long hours but it is being available.

Re-entry at a later age of family carers to paid work, could also impact on the final years of traditional careers. Traditionally, CA public practice partners stayed in the business until retirement in their mid-sixties. Some interviewees observed that this was not
invariably true and (male) partners were choosing to change direction or reduce hours as they neared retirement age.

**Isobel** - *There are quite a few who don't complete through to the 65 year retirement age as partner of a firm, they decide between 55 and 60 to go off and do something quite different.*

Those partners who were “returners” who achieved partnership at a later age may provide some maturity and institutional wisdom to the organisation. This could balance the loss of knowledge incurred with the departure of those partners who achieved partnership at an earlier age and who were now ready to try some new challenges or decrease their working hours.

Other possible strategies to deal with the conflicts of family responsibilities and achievement of career pinnacles, are discussed in Chapter Six.

### 5.3.2.4 Competitive Environment

In the previous section, I outlined the factors required to progress under the male career model. That progression in large global CA firms was **structured** in a hierarchical manner, typically moving from larger numbers of graduate accountants, and narrowing in numbers upwards through manager, senior manager, to director or associate, salaried partner/principal to finally the profit-sharing partner. Performance assessment occurred periodically (usually once or twice a year). Women, in particular found the resultant competitive environment in these firms to be unappealing.

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

Hamish thought that the larger global CA offices in Auckland and Wellington were far more competitive than the South Island offices. And then in contrast, Maryanne believed that New Zealand offices were less competitive than those in the UK. Glenn found that
the partners in the UK were treated a bit like "gods" – no one went into their offices to talk with them.

Very few male CAs mentioned the competitive environment and so it appeared that in the main, they certainly accepted and maybe even enjoyed this competitive atmosphere with an emphasis on seniority and control. Whiting & Wright (2001) found that self-reported competitiveness levels were higher in male CAs than in female CAs and that these levels were related to males' higher career status. Interviewee comments (Section 5.3.1.4) gave some suggestion of this also, but it was not entirely clear. Males' attributes may be more aligned with the competitive culture than females, which would be no surprise, as the culture was devised by men.

**Isobel** - *if the top structure is male, it will tend to be the male's way of doing things.*

The literature suggests that women's attributes mean that they prefer a more collegial working environment (Sections 2.7.3.1 and 2.7.3.2) and this can be affected by "the tone from the top". This was reflected in comments by the female CAs, but not the male CAs.

**Jennifer** - *I would rather work in a team of people as a team rather than have a hierarchy and that, I think, is typical of women.*

**Sandra**- *I think there is a cultural conflict...for women and I think...you have to choose who you work for based on what comes from the top in the organisation...and probably not all CA firms are the same. I am sure there are probably some CA practices that...have a reasonably good attitude towards women and are reasonably flexible so it really comes down to the partners...or if you are in the private sector, the chief executive... I think you have to really decide whether there is a good cultural fit there or not*

In summary, the evidence suggested that women may be disadvantaged in their career progression, if a very competitive culture was in action. They appeared to prefer using their skills in a more collaborative approach.
5.3.2.5 Organisational Type and Specialisms

The previous sections have alluded to differences in the attitudes and practices of different types of organisations in which CAs work. Thirty-four per cent of the interviewees worked in public practice, another 20% worked in the public sector and 15% in the industrial/corporate sector (Appendix 8.6). Thirty percent of the interviewed female CAs talked about the need to “fit” into the organisation (e.g. Hine, Sandra, Vivienne and Emma).

Victoria - there are places where I fit and there are places where I don’t fit and I didn’t necessarily understand that over the years

Many of these women recommended looking for the partner/boss who was more forward-thinking, collegial and sensitive and offered flexibility and trusted their employees (Annette, Rosie, Shirley). Sometimes these were people with children themselves. Quite a number talked about male dominated, competitive and conservative organisations, which they either, avoided, left (Sandra, Alice, Hine) or attempted to fit in (Maryanne). Hine found it difficult to meld her Maori way of thinking with the “engineering” way of thinking that was prevalent in the large corporate for whom she worked at one time (Sections 2.6.3 and 5.3.3.7).

Hine - I knew at that stage that there would come a parting of the ways fairly quickly because I just didn’t fit in and I didn’t suit them and they didn’t suit me.

In general, public sector, educational and charity organisations, appeared to be more flexible and family friendly and less tied to a male career model than corporates and large public practice organisations. This had implications for the career progression of CAs who assumed a larger share of family responsibilities, and this is discussed in more detail below.

The average career status differed across the sectors. The highest average career status was observed in the public sector (4.8), industry/corporate had 4.4, and education and public practice had the lowest at 3.0 (Appendix 8.18). These mirrored the trend in
proportions of part-time workers in each of these sectors – education sector interviewees who worked part-time made up 25% of those working in that sector, whereas 20% of public practice employees worked part-time, in the corporate/industrial sector part-timers comprised 14% and in the public sector they made up only 7%. Part-time work typically equates with “lower career status”. The reasons for the differing levels of part-time workers, is discussed under each sector.

(a) Public sector

In the 1980s the public sector paid better salaries than public practice, and so was the sector of choice for a substantial number of accountants (Section 5.3.1.7). This financial advantage had now disappeared, but in its favour, the public sector was perceived to be less deadline-driven and profit-oriented than public practice or the big corporates. In addition, Eddie viewed the public sector as more accepting of minorities and Nathan, Debbie and Stuart believed that it was more family friendly. Nathan believed that the gender balance in accounting staff was relatively equal.

Kathryn - they said the only place that would employ you as a woman accountant was the public service...because the public service was seen as perhaps being a bit more progressive in that field [1980s]

The public sector was previously seen to be inefficient (Colin) and a place where the less ambitious went (Cilla), but now appeared to be more exciting and less bureaucratic than people might expect (Eddie, Margaret).

Colin- [Public sector work in the 1980s] was dull and boring work ...there are stories about that you can carry a piece of paper up and down a corridor and no one ever asks you what you are doing, it is absolutely true...but they had some great things, they had glide time...start at seven and finish at three o’clock ...but I thought career wise it was never going to satisfy me

Eddie - local government...had great difficulty in attracting people from industry [because of the poorer] salaries and it is not seen to be very interesting... but...the group I am in, we spend a hundred million dollars a year and we generate thirty odd million dollars in income, we are busier than when I was in... industry. Similar sort of staff numbers but ...we have got the latest technology systems...the management systems are far more advanced than in industry...good training in various roles... the [employer] treats people a bit better and when I hear people moaning about how they are treated by the [employer], they don’t really know they are alive, go and work in the private sector.
The public sector interviewees exhibited the lowest levels of part-time work. Extrapolating from the interviewees' comments, I did not believe that this was due to negative attitudes of the organisation towards part-time work. On the contrary, it seemed to be due to a positive attitude to those in full-time work. Full-time hours in the public sector did not really mean overtime (contrary to large corporates and public practice organisations), and so those with family responsibilities elected to work full-time in this environment as they knew that it was highly unlikely that they would be required to do extra hours, and because the organisation was reputedly family friendly.

(b) Education

Four female interviewees worked in education, one in secondary school and the other three in the tertiary system. Education attracted women because of its better hours (secondary schools) and flexibility (university). However, the salaries were lower than would be received in public practice or industry (Appendix 8.18). This downgrading of remuneration is often observed with feminisation, such as has been occurring in the tertiary education workforce (Section 2.2.1), and was suggestive of women being in the sector because of non-financial reasons such as flexibility and altruism.

Nicola - when I started teaching ... I realised...this is what I really wanted to do... I really had no idea what the salary would be until I started teaching...as soon as students realise that I am a chartered accountant, the first thing they ask me is why did I give up that huge salary to go teaching and I always say for the rewards, the rewards of teaching and they laugh ... when I first started teaching I was looking for the reward of passing on knowledge to students but of course after... three and a half years, certainly I have realised that sure those rewards do exist [but they are] harder to find

(c) Corporates

This sector was characterised by long hours (Stuart, Leanne, Carolyn) and end-of-month pressures (Rosie, Vivienne, Annette), particularly in the larger organisations. Often staff from public practice firms (e.g. auditors), were enticed by more attractive salaries to work in the corporates, although my data from the interviewees showed that persistence in public practice showed higher financial rewards, particularly for male CAs (Appendix 8.18). There was also more risk of redundancy in the corporate sector (e.g. Dougal, Ray and Eddie). When Leanne moved from a large corporate to work in a main city public
practice organisation, she found the employees to be indolent in comparison to her previous employ.

**Glenn** - Corporates are just more cut throat than we [public practice] are.

**Mike** - we often worked through the night... it nearly killed me... I put a restructuring plan to B about two or three months earlier from when I resigned and he didn't take any notice of it and it was basically to give me a position where I was managing the thing and not doing all the work as well... They weren't [caring], they made out to be but we had a very ruthless boss... he was tough and he just thought that's what everyone had to do and in effect it killed the whole place because everyone's left

However Travis was complimentary about the international corporate for which he worked. He said that they were supportive, had benefits for the employee and family and caught people before reaching burnout. Rosie was also complimentary about her boss in a medium-large corporate, who gave her some flexibility, and still offered her opportunities although she had turned some down in the past (Section 5.3.2.6).

Industrial corporates were often seen to be more of a challenge for women because of the historical male dominance in the operations area because of the nature of their products and services e.g construction, engineering and machinery (Travis, Colin, Kim, Lucy and Hine), energy (David), farming (Shirley). However women were well accepted in the administrative side.

**Tracey** - I felt the old boy network was really important there, I didn't enjoy it there as much... it was very blokey... I didn't feel comfortable there... A little network going and they [men] had meetings and you know there were two or three females and we... were never included or we weren't given information

**Shirley** - the only area that I suspect in this sort of environment that the females are on a bit of the back foot because it is a manufacturing environment and you are out there with your gumboots on ...we run a pig farm ...when you go in you have a complete change of clothes and shower, wash your hair ...the day I went in there was major trauma because yes there was a separate shower but they didn't have ...underwear and things for me... the guys were more embarrassed about it. I mean I wasn't embarrassed about it, it was just a bit awkward

**Public Practice**

In 1980s, public practice firms paid less than big companies. Although salary information was incomplete, it appeared that this inequity had been equalised (Appendix 8.18), and
the highest paid (and many of the most ambitious) CAs were the partners in large city global public practice firms (e.g. Glenn, Amanda). Smaller, and more provincial public practice firms (e.g. Ross, June) paid smaller salaries and returned less in partnership share than the global Big Four.

The global Big Four firms were seen to provide good training (Bryce, Veeni, Alice). The larger firms had a more competitive environment (Heather, Tracey, Hamish, Annette) and greater emphasis on fees and deadlines, performance targets (Bryn), and greater time pressure (Hamish, Hazel, Annette) than the smaller firms, which were seen as more of a lifestyle choice. Several female CAs viewed public practice as more of a “male club” with a pervasive male culture (Sections 5.3.2.3 and 5.3.2.4). It had a pyramidal structure (Geoff, Heather) that dictated that some CAs must not get to senior positions.

Sandra – [global public practice firm 20 years ago was] traditional, very arrogant culture, very male culture, you know your sort of typical male arrogant chauvinistic pig sort of thing

Maryanne— what I am trying to develop more is ...to be more competitive or to be more business development orientated... in order to be able to mix with the peer group [of men]

It was quite typical for CAs to be loyal to their initial training global public practice firm (e.g. Stuart, Bryce). As mentioned before, the public practice firms employed the highest percentage of part-time interviewees of all the sectors. This might be due to availability of these positions, or familiarity with the work (useful if the individual does not want a demanding or stressful position –Section 5.3.1.4). Alternatively, the individuals may have elected to do part-time hours rather than full-time work, because they took into account the extra hours that they would be required to do as a full-timer.

Annette - they do 50 hours a week part time

Emma - In the UK we had female partners who were 3 days, 4 days a week in audit although they did find... that they were getting more and more work to do and that they were often doing 5 days work in 4...they were perceived to be a part timer when that was probably far from the case ...now both of those ended up going back full time.
Maryanne - I came back to work around about three days a week and then that went on for about a year... over that time I was basically working forty hours a week or more over three days

Within public practice there are a number of specialisms, which Khalifa (2004) argues could become gendered (Section 2.8.1). So I looked at these branches of public practice to see if there was any evidence of gendered specialisation. Lesley and Glenn both mentioned that there were different cultures and different demands in different units.

Many young graduates started their accounting careers in Audit/Assurance Services. It was seen as a good training ground (Alice), as offering good travel opportunities (Heather, Carolyn, Glenn), and connections for further employment (Dougal, Robyn). All these were appreciated by both males and females.

Alice - you are applying the knowledge that you have acquired, the theoretical knowledge in examining things to make sure they are right and then you also get exposed to accounts of different industries and you get a feel for where you want to be after that.

Heather - I quite enjoyed it [the travel]... lot of overnight stuff within New Zealand...I quite liked that. We had no children.

Robyn - there are two rewards in audit, one is the overseas secondments and the other is the fact that the audit clients offer you jobs so all the auditors get out into accounting by talking nicely to the clients and finding a client that they would like to work for and actually get a good look at systems and people before they go there.

However a number of CAs did not like the nature of the work as they found it negative and non-constructive.

Mike - I didn’t like auditing...it’s not constructive

Kim- I just look at the auditors who come here and think get a life, I do, I am really sorry but...going and ticking off other people’s work and stuff, I just couldn’t bear it.

This checking and reprimanding of auditing in the 1970s-80s, gave a policing nature to auditing. In many cases, this was not seen as an appropriate environment for women.

Nigel- going back to the early 70s we just would not have thought of employing women because they were seen as not having the cut and thrust that was required in auditing at the time.
Shirley - there were very few females in the audit group at about 1980.

For those women who were employed in auditing, the consequence may have been the adoption of a stereotypical aggressive manner (Section 5.3.3.4).

Alice - when I was in audit I became very aggressive...otherwise they don’t take me very seriously and I guess in a European environment they take me less seriously because I am just the demure Chinese girl and then I was a lot younger...I didn’t like my personality but I had to be that in order to survive the audit culture.

However, the nature of auditing work had changed over the past twenty years to one, more of an advisory capacity. Aligned with that had been an increasing number of females working as auditors.

Nigel - work has changed a lot over the years from an audit that was basically a technical exercise to very much helping business with its approach

Other CAs did not like the travel involved in auditing, and this would be difficult for CAs with heavy family responsibilities.

Arthur - in the audit section... they used to put a huge amount of pressure on us and we didn’t get paid very well, long hours, a lot of travelling. I did most of the travelling in a car...in Sydney and around Sydney ... in the UK most of the travel was by public transport ...regularly stay away Monday to Thursday night and back on Friday.. She [wife] didn’t mind...we had no family and she was working full time ...and in those days it was regarded as part of life... looking back on it now, it was quite stressful in many ways...it was tough going.

The other facet of auditing that did not make it attractive to those with family responsibilities, was the irregularity in the hours due to pressures from clients.

Carolyn - [Audit’s hard] because of the deadlines... you are more at the mercy of the clients as well, so it is not only your own planning... that would make it a bit harder... for you to juggle [family responsibilities] ... in tax and business services] there are still the same pressures of deadlines and having to get the work through and do the quantum work but I think it is a little bit easier to juggle the time.

This inflexibility, client demand and deadline driven nature of auditing all presumably combined to make it an unattractive arena for part-time appointments.
Glenn - in the part of the business that I am in which is the assurance practice, it is very hard to work just mornings ...client demands don't work around the mornings

Interestingly, Yvonne managed to combine a senior position in auditing with part-time hours. However, she worked in a family-owned, medium-sized public practice firm, and so the management of this firm were obviously willing to extend flexibility towards Yvonne in exchange for her expertise.

In general, however, it seemed that this inflexibility, inability to plan, and lack of good part-time positions pushed women (particularly TW, and also FB) out of auditing. Maybe this explained Lorraine's comment.

Lorraine - I look at... the young audit teams that come through and they seem to be very young and they are a mix of men and women and if anything the women seem to percolate to the top... of the team or you hear that they have gone off to do something else which is a progression.

Therefore, an auditing partnership or senior position (as they operate currently) would only be attractive to, or offered to, those without family responsibilities, that is, a single person, TM or WFW (e.g. Emma, Glenn, Nigel, Maryanne). If it was offered to those outside those groups, some changes in the organisational auditing environment would have to be made.

Emma - look at the New Zealand audit practice, there is just not one single female partner which is one of the desperate reasons... why they wanted me to go to [S on a partnership track position]...although that was never stated, but the undertones from other divisions were quite clear that this was an imperative. 'Cause other practice parts of the firm do have a lot of female partners

Carolyn- first audit manager [with a baby]... they will try and make it work ...will be interesting to see how that works but we are talking about this is the first time now after all these years.

Tax/Compliance was also an area affected by deadlines, but it was generally felt that these were more manageable because they were predictable and not subject to clients' whims.
Glenn- [tax] would be easier because...it is not so deadline driven and it is more regular...you can manage your own hours easier

Amie also said that the Inland Revenue Department (IRD) had a human face and allowed some alterations to its deadlines.

Amie- [I am] doing the tax accounts for a few entities... they [the deadlines] have managed to be extended sometimes by the tax department by someone else I work with, saying our accountant has children and needs some time off after school and they have...a negotiated format. They are quite [amicable]

Most of the work is done “in the office” (Glenn), although if the accountant worked for the IRD, some positions entailed substantial travel. This was not conducive to rewarding family life and was rejected by one SSM for that reason. He moved into a tax manager position in public practice.

Hamish - I actually had stimulating work [at the IRD] and it was actually very satisfying but ...I had to travel to [another bigger city] a lot and that was half the reason... it was the travelling probably that ultimately caused the big decision [to leave]

But in the public practice sector, tax/compliance work was more compatible with assumption of family responsibilities. It appeared that this could be an area where involved parents could have a senior level career, and even work part-time.

Hazel - if you are partner in compliance you have staff to do the deadlines and if you organised it properly you would be OK

Glenn- a woman in Wellington who is a tax partner and works four days a week... first one who has been able to do it, but she has done it and she does it very successfully...you can manage your own hours easier

With only a small number of the interviewees working in the tax/compliance area, it was difficult to see if it had become gendered and downgraded. Hamish’s comments did not suggest that this had happened.

Hamish - there are far less females in the departments with tax, they are all male basically, well there are a few females ...her boss is 43 and the only tax partner and there will only ever be one tax partner and I don’t believe he will be moving quickly
There was also some question as to whether tax work could be continually stimulating. Perhaps compliance work for large companies provided that challenge, but it was more questionable with smaller businesses.

Mark - stuck in a small business doing compliance work ...can be a hindrance [to my career]...compliance work is pretty boring because you are doing the same thing all the time.

Like audit/assurance, Business advisory services (BAS), was also seen as an area which provided a good grounding in accounting processes.

Jarod - I was in business services...basically you are doing the books from scratch...so that's a good grounding

Tracey - people... bring in their shoe boxes of cheque butts and bank statements and half of them were all missing and [I put together their accounts]... which I liked doing

But for others, the compilation of accounts (usually done by more junior staff), provided little challenge, and these CAs were more interested in client contact.

Gina - I was in business services..., hated the routine... hated the fact that all I was doing was tax accounts for people, annual accounts, never got to see clients, it was all very boring behind the scenes stuff. Then once I started seeing clients, 'cause you are allowed after a year, it was much more interesting, you get to meet people

Although there was some tedium, this was accompanied by greater manageability of hours. This would make this area of work more attractive to those CAs with higher levels of family responsibility.

Alice - she is not in the audit department, she is in business advisory and it is probably more manageable hours

Amanda even mentioned that one of the advantages of being a partner in business advising, was the delegation of the routine and time-consuming (after-hours) work to her subordinates. In fact several interviewees mentioned that good staff could decrease the burden on partners considerably.

Amanda - I'm in business advising...My job has sort of changed because a lot of the compliance work is now done by managers... and because I have got quite a heavy admin
role most of my work is business advice so therefore I don't have reviewing of files at night.

However, the comparative manageability of BAS work, could lead to an influx of family-orientated persons (generally women) into that specialism, which could mean a downgrading of the status of that work. This was not obvious, but in comparison to other specialisms, like consulting (discussed next), it did not appear to have the same aura!

Consulting was not routine, generally involved travel and much longer hours. Consider the comments by three CAs, who were, at the time, two WFW and a single man.

Maryanne- the environment in terms of the consulting side of the practice was very competitive, very growth orientated

Robyn - I did business services for ...three or four years and then got involved in some of the consulting projects... commitment work-wise to more hours, I agreed to travel and do the consulting...I was up and down the country.

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

This less predictable, on-call nature and long hours of consulting required absolute commitment by the CA. Therefore, only certain individuals (e.g. TM, WFW, single CAs) were offered this opportunity and this elevated the prestige of this section of public practice. It was certainly not pitched as a job that one could undertake part-time. But it was possible to do just that. Mike, a semi-retired partner, who could organise a position to suit himself, was undertaking part-time consulting work with a few select clients as he eased himself into retirement.

Mike - I am not doing the [routine] work, I am just doing consultancy, the clients know me and... just doing independent exercises for clients where I have got the history and the knowledge

As well as being promising and committed employees, the consultant CAs were more likely to have had some hands-on business experience.
Sandra - I went into the consulting side where I think it is probably more common for people to come in from the business sector because they like people who have been round the tracks and had contacts

The final branch of public practice mentioned by interviewees was that of small business self-employment. Four CAs (June, Geoff, Bryn, Mark) owned their own businesses, either on their own, or in partnership with (usually) one other. Although June and Geoff set up their own practices to put balance into their lives, the initial years in a sole practice appeared to be very demanding. Mark said that meeting the deadlines made his life very difficult, and June had had her mother's help with her children during that period.

Bryn - I have done my years of six days, four nights a week

However, these CAs liked to be their own bosses.

Bryn - I was approached by a national firm with a view that we would merge with them so I went through that exercise and came to the conclusion that I didn't want to be accountable to anybody sitting behind a big desk in [large city]... who direct and dictate to a certain extent how the local branches operate ... if I wanted out at any stage for any reason you have constraints on trading locally and things like that, so once you are in there you are tied... they would determine the fee level that you have to produce each year; they would dictate the number of hours you have to work

The initial years of self-employment may not be enticing to females if they were taking responsibility for children. However, this could ease up (e.g. June), but it appeared that women were generally not keen on self-employment, viewing it as too risky and fraught with unachievable deadlines.

Lynne - you don't actually have freedom as an [self-employed] accountant because you have so many time lines and they have to be met like GST... if your kids are sick and you have got that work there to do you have got a problem

Isobel - I...thought about it... just caution... the financial commitment if it didn't work out and the fact that you have got to have the full range of knowledge to be able to deal with whatever may come up, and not have anyone else ... above you to make decisions

In general, if family centred CAs wanted to combine interesting careers with responsibility for children, they tried to avoid the careers where a long hour/client commitment requirement prevailed. Instead they had stimulating careers in public sector,
education, tax and business services sections of public practice, and smaller public practice and corporate organisations. However, managers could make careers in other fields possible, it some requirements were removed or dealt with flexibly and with a long-term view (i.e. concessions now, will pay off later) e.g. in larger corporates, consulting with a select few clients, and delegating to a strong subordinate team.

5.3.2.6 Engaging with the Organisation’s Structure/ “Playing the Game”

There was a perception that, particularly in the larger organisations, politics did exist. CAs of both gender perceived that you had to engage in organisational politics and “play the game” in order to climb the career ladder (Section 2.7.3.2).

Hetal - there is a lot of power games being played and in order to get up for career progression you have to play those games and you could be the best person for the job but if you don’t play those games you don’t get the job

Stuart - my perception... is at any senior level there is quite a heavy political [culture]... in most large organisations you have to [play the game]

Defining what the political games were ranged from alignment with senior staff (Heather, Sandra), to networking and socialising (Hetal, Sandra) and using other people to undertake your work (Tracey). Actual evidence of networking assisting career progression was mixed. The strongest evidence of a helpful network was in securing a job, particularly the first job. Ray, Geoff, Isobel, Glenn, Amanda, Arthur, Murray, Helen, Stuart, Ross all used this at some stage in their careers. Some of those networks were:

(a) Old Boys/Old Girls School

Thirty-one percent of interviewed female CAs and twenty-two percent of interviewed male CAs talked about this. This may also be related to class discrimination discussed in Section 5.3.3.8.

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
Geoff - went along and wore my [Catholic school] blazer and my prefect's badge and the guy who interviewed me, his son was in my rugby team at school... it's who you know... when I got my first job it was the Catholic network working and also has gone through my working career

Tracey - I went to... private girls' school and they have an old girls' league... I made a few connections and one of the ladies... her brother-in-law was... a lawyer... he rang me straight away ...two mornings a week... it was just what I was looking for, I just wanted to get out of the house, put on my work clothes and feel like a grown up

Although the "right" school connections brought jobs more easily, they did not necessarily lead to progression. Also, those CAs without connections were not necessarily precluded from achieving in their careers. Consider, Victoria, a director of several large companies.

Victoria - I didn't go to the right school, I don't have a farming business, and that's where it [having those things] makes it easier.

(b) Personal Connections (friends, family etc)
There were a huge number of instances of CAs securing employment through friends and family members. About half of both male and female interviewed CAs talked about these connections. A selection of comments is provided below.

Friends

Glenn - basically spent six months [in Australia] and never found a job, so I phoned up a friend of mine I had been at university with, who was working with Cs... he went and had a word with the staff partner, rang me back a couple of hours later and said if you can get over here on Monday... so I flew over

Heather - I had two house husband friends... one of these guys was married to a doctor who worked at [B.H.C] and said 'oh they are looking for a practice manager', so I went along for an interview ... offered me the job on the spot

Family

Murray - I went to CC and the person there knew my uncle because he was in business and they had my uncle as a client although I didn't know that and they basically made me an offer straight off and I actually didn't go to any of the other interviews... I think that [knowing my uncle] helped in the first place

Leanne - my father was working at a plastics company and knew the manager of ABC ... and said my daughter has come up, she is an accountant, and she's looking for a job,
do you know anyone and this guy knew they were trying to find somebody, the job hadn't been advertised as such

Ross — [my wife's] family lived in T and my brother-in-law had a business up there and his accountants were LM and so he must have talked to one of the partners one day and he said they were looking for somebody so I was doing a bit of audit work up there and called around and had a yarn and basically that's what happened.

Like with school connections, these family and friend connections ensured that the CA got a start in a firm, but it appeared that progression past that point depended on the displaying of many of the important attributes already mentioned, that impact on career status.

c) Clients and colleagues (and ex-colleagues)

Socialising and networking with clients and colleagues (and ex-colleagues) appeared to contribute more to career progression through the awareness of opportunities, and knowledge about the criteria required for higher level positions. Sixty-nine percent of female CA interviewees and seventy-eight percent of the male interviewees mentioned this type of networking.

Ray — I haven't worked it out, in those days you got ahead by skiing together - people who seemed to advance seemed to have a very social thing, they all went out together

Geoff — You work with a group, say, when you first qualify and then somewhere along the line you run into them again and they ring you up for a job or something... it becomes a bit of a boy's club, the drinking and that...that's how you make your networks, going out on the turps with people.

Mark — I got [the social club] going... you ...get to know the partners... there were about a hundred or so staff in those days, so they actually get to know who you are... so oh OK, [they then say] you come and do this

Even activities outside of work sometimes lead to business

Geoff — I was no great shakes as a rugby player but... in the last two or three years I have started playing rugby again... over 35s, and there are guys in there who have got reasonable sized business and just through them getting to know me in the social environment, they have said, oh do you want to look after our tax and accounting stuff?
Women and men, who had not chosen to pursue a career in a large global public practice or corporate firm, seemed to most condemning of organisational politics. For example, Helen (academic career) said that she did not “like being enmeshed in it” and Hetal (public sector) was emphatic that she did not play the political games.

**Nathan** (public sector)- *I have got a friend who was a partner at [global CA firm]... there has been the odd thing that I have been invited to where they have had other people from their firm there, prior to him being a partner it was very much who's the partners, and who's the staff sucking up to them... I would never want to go into that sort of political environment. There is nothing like the major suck up to the boss*

He believed that progression in the public service is not really based on connections, but going through the proper procedures.

**Nathan**- *Progression in the public service comes from* self motivated study and improvement, it’s not shoulder tapping... *[you] go and apply for this*

As has been demonstrated in other studies (Section 2.7.3.2), female CAs did not seem to engage in the same level of network socialising as men, and some were even quite derogatory about the practice. They found the drinking culture, and the discussion revolving around male sports particularly uninteresting, and felt that they could do more useful things with their (precious) time.

**Hetal**- *I think men are better [at networking than women]. They can take off and play golf and drink*

**Geoff**–*She [female partner in small firm] is not interested in going and standing around with guys and swapping stories and joking and all that sort of stuff*

**June**- *a lot of men wasted time...going out to lunch with their staff members ...which other people would call networking I suppose.*

Hamish and Emma both made the point that it is easier for men to socialise with other men (the majority) than for women to do so. Victoria even gave the extreme example of missing out on decision-making when the men all went to the toilet.

**Emma** - *they are good at talking the male [talk]...male sports...golf and fishing are big things here...[I have] absolutely no interest in [those topics]...Rugby and cricket I can talk about briefly but I am not going to spend all day discussing the merits of it so you just do not have the commonality to start with and that does make it more difficult.*
**Hamish** - it must be a lot easier for a male to bond with another male. It must be that much more difficult for women...it is a lot easier for me to go down and have a coffee with my boss ...or a beer

**Victoria** - [What has] hindered my career? I would have much preferred to have been a guy...I can give you one example - Board meeting and the men all go out to the toilet. I can't go to them, and you come in and they've made a decision- it happens time and time, I want to be part of the team, I want to be in that and I can't and there is nothing I can do about it

Women were cognisant that non-socialising could count against their career progression, but this did not change their attitude towards it.

**Carolyn** - men network better...I don't think women network very well. Men use each other to get up to the top whereas I don't think many women do

**Robyn** - I think women like to get the job done and they focus on what they are doing and while they have ambitions for their own progression, [and this] is a generalisation, but I don't think that they generally are so aware and tailor their behaviour to the hierarchy and the people, the egos and the sucking up to the right person and the politics

**Hamish**- I think women certainly have to be more focussed to get somewhere. I really think that because mainly... above them they have got men ...those sorts of things [socialising with boss etc] help business relationships...a woman has probably a bit of a disadvantage there

Hamish was interesting, however, in that he realised that his perceptions may have been influenced by the media.

**Hamish** - in my view... women need to do a bit more than a male counterpart. Well that is what I read in the magazines anyway so I am just spurting out what I have read... but you sense that is the case ...I think it is tougher

But progressing was not everyone's foremost desire. Consider senior staff, Ken and Carolyn, who did not want the top jobs because they would have to give up the rewarding technical content and challenge of their current jobs (Section 5.3.1.4), as well as having to engage in undesired socialising.

**Ken** - I wasn't going to apply... those roles both require a degree of garden parties and all that. To me it is just a waste of time
Some women believed that their honesty or directness (refusal to fully assimilate into the organisational culture) had disadvantaged them in their careers.

Kim - I am quite outspoken. I was elected to be one of the staff to be on the Board and they didn’t like what I had to say about the way they were doing things and so I was never going anywhere...you had to be a greaser there, the people who made it there have been real lickyicky yes yes people

Hetal - being very very honest. I get in trouble for that sometimes ...unfortunately central government isn’t the place to tell the elected members they are a bunch of useless whatever...I was on the short list for the job and they had really deep long discussions with my referees and they came back with no issues about her ability to do the job but she is too outspoken and not sure if in central government that’s the right attitude.

An individual’s desire to seek out and take up challenges was found to be a beneficial attribute for career progression (Section 5.3.1.4). It allowed the individual to demonstrate his/her competence and come to the notice of more senior and influential organisational members (be “visible” or “get a profile”). However, if opportunities were regularly offered to a particular group of individuals in the organisation, it may be better described as part of the structure or even the result of the attitudes of the senior staff. Some older interviewees obviously thought that the society in which they lived and the culture of the organisations in which they worked, meant that opportunities were offered to men and not to women.

Arthur - I have been lucky through my time- with my generation the male has had all the opportunity and that has worked very well for me

Isobel - I think it is a male thing that opportunities tend to be pushed towards other men in the office. A woman has to go and say I would like to do this whereas it tends to be offered to a man... [the partners] have all been fine if you go and ask them but I wouldn’t say that any of them had really offered opportunities as such

However some instances did not support this. I interviewed several women who mentioned proactive bosses who informally mentored them and actively encouraged them to take up opportunities that they otherwise may not have thought possible. That is, bosses who could see the potential of the women employees and were prepared to work outside the current norms of the organisational and societal structure, could have a very positive effect on the potential of that female employee.
Emma - *I happened to work for the right people and those right people were the movers and players here.*

Rosie emphasised that a “good boss” provided her with opportunities, ones that she may not otherwise have sought because of her perceived lack of confidence. As discussed in Section 5.3.1.4, lack of confidence could be an impediment to career progress, often because it specifically stopped individuals from undertaking new challenges.

**Rosie** - *The opportunities were there to move into a larger organisation and that organisation had gone places too, which had been good experience for me...B was always keen to give you more responsibility if you are willing to take it on, so opportunities to take on new things have been offered, and in general I have taken up most of them. So as the organisation has grown we have grown as well...you know I do want something that is interesting, challenging and that I enjoy, and most of the time I do enjoy it.*

Cilia also mentioned the positive influence of an encouraging boss

**Cilia** - *I have been fortunate that M probably took me under his wing a bit and encouraged me...definitely helped me...I would probably never have had the confidence to think that I could do what I have done, very definitely.*

I discuss further the impact of influential senior organisational members when the CA lacks confidence, in the following section.

Overall, interviewees seemed to support the notion that networking could help their career progression, by increasing their visibility, and therefore leading to opportunities. However, not all career-successful CAs were great networkers, showing that it was one of a number of factors that could assist career progression. It was not imperative if, for example, the individual was hardworking, career driven and had little responsibility for family (e.g. Carolyn, Ken). Most women perceived that most men engaged in networking to a greater degree than women, and that this enhanced their career prospects. However, these women still found the process “greasy” and “a waste of time” and did not wish to participate. However, it is possible that this was unattractive because it was mainly with men, with whom it was harder to find some social commonality. If there were more
senior female CAs in organisations (Section 5.3.2.2.), then networking might become more attractive to female CAs.

**Anita** - we network a lot... there is one woman accountant in town and she doesn’t do audit so she will ring me and say will I quote for a mutual job together for the audit... more a friendship... if you are an accountant you have gone through varsity with certain women so they do become your friends and one of them... she is working with me upstairs part time... I put her name forward

### 5.3.2.7 Mentoring

The first form of mentoring occurred when the interviewees were encouraged to study accounting by their parents or teachers. A higher proportion of male CAs (22%) mentioned this than female CAs (14%). Once in the accounting firms, 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.

**Jarod** - I had a good manager in my first job... I always had quite a lot of respect for him professionally and often I would talk to him about what I was doing

**Jennifer** - there was another partner who was a tax expert and he somehow picked up that I understood... I must have shown some potential because he took me under his wing and... he trained me to help him with his tax matters.

There was, of course, a lack of women in senior positions who are available for mentoring other women, and there was mixed evidence on whether, female-female mentoring existed. Section 2.7.3.2 discussed some literature that suggested that women in high managerial positions often did not support and mentor younger women because of their own difficult path to the top.

**Maryanne** - one thing I am conscious of is that I try to nurture other women in the firm because the partners aren’t that good at it...(male partners) and you need a mentor. I think to be successful in an organisation you need someone who takes you under their wing

**Lesley** - there is a division and that’s why I got out of it... it is run by a woman and my view is and a number of other people’s views is that she doesn’t promote women... after I moved I got promoted immediately. She, once you are a senior manager, you don’t get any further... she has got rid of two women partners that she inherited years ago
In the larger global CA public practice firms, I observed a move from informal mentoring to formal mentoring, perhaps in order to answer questions about promotion of women (Section 5.1.3).

**Glenn** - what happened to me coming into the partnership and prior to that—there was no mentoring. There was a performance appraisal type system but the mentoring was very unofficial...I was fortunate in that there were one or two partners that I was very close to and who helped me but it is not a formalised 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 that I am not part of and I don’t know what is discussed between them.

As discussed in section 5.3.1.4, mentoring can be beneficial for those who lack self-confidence or who do not self-promote.

**Carolyn**- I am not terribly good at pushing myself forward or having the aspirations but I think the fact that I have always put the hours in and got things done [would get me promoted]...if I had pushed myself more I would have got places quicker...I did have one strong partner who was pushing me to...do better and that probably did help me

Overall, mentoring appeared to be useful for increasing knowledge about a job, but it was unclear if it helped career progression, and/or in different ways for males and females. It did, however, appear to be more useful for those lacking confidence, and who otherwise would not seek out new opportunities to foster and display their talents.

### 5.3.2.8 Challenging the Structure

The emphasis on competition, both in the marketplace and for positions within the firm (Section 5.3.2.4), suggests that organisational members may be tempted to engage in unethical behaviour to gain advantage. Thirty-three percent of the female interviewees and forty-one per cent of the male interviewees talked about unethical situations in their jobs. Most of the male CAs spoke about frauds/unethical behaviour by others, which was not related to their own behaviour. However 18% of these men (7% of all the male CA
interviewees) said that they left jobs because they were asked to do something unethical. In contrast 64% of the female interviewees who mentioned unethical situations (equivalent to 21% of all the female CA interviewees) said that they left jobs because of requests to engage in unethical behaviour.

**Alice** - *you see all sorts of creative accounting and having had the audit background ... it was too hard to know that you have to sign the accounts as being the ones you are responsible for and yet you know there are two sets of books ... it concerned me so I left.*

**Yvonne** - *in the end I didn’t like the way the partner I worked for was sort of operating, like on the other side of the law to me ... I thought I don’t like doing this and I am not comfortable doing this for them... I actually left [because of my ethical concerns]*

Whether these women were perceived as biddable accomplices for unethical behaviour, or had a higher understanding of what constituted unethical behaviour, or a higher moral reasoning, is unknown. What is displayed, however, is that more women than men left their accounting jobs without other follow-on positions. This action may have impeded their career progression. June gave details of an ethical situation where she got fired for refusing to comply with a less-than-ethical situation.

However, some CAs challenged the expected organisational **structure** and were still career-successful. For example, Amanda was the first female partner in her branch of her global public practice firm, and she was the first to take maternity leave. Challengers were rare and I believe that it took a brave and special individual\(^{160}\) who could pave the way for those individuals who would follow him/her. This was particularly relevant for women with families who also wanted to be successful in their careers. For these women, the long hours – total commitment culture conflicted with their commitment to their children. Strategies to deal with this were discussed in Section 5.3.1.3 and the majority of these involved working around the existing **structures** of organisations and society (e.g. Amanda still worked long hours). However these organisational **structures** could be subject to change (for example, family-friendly policies and flexible work practices) and have been modified through the work of committed individuals, regulators and agitators.

\(^{160}\) Even though it was demanding to work within the system, it could even be harder to be on the outside.
However, these new alternative career structures must be seen as valid alternatives (require senior management buy-in), and not unduly impede career progression. They could be useful for both men and women who wish to have rewarding careers but remain involved in the day-to-day workings of their families.

Glenn - People who do it will be the ones who actually create the opportunity and change the perceptions and you make people suddenly realise, gee we did bring someone in who was 45 and the world didn’t end and we are beginning to get there but it is going to happen over time...I... became a part time partner, she is the first one and it was probably very difficult for her to negotiate her way through it with the powers that be at the time... but she has done it. And the next one... it will be easier for them...in another ten years time I suspect it will be not uncommon.

Emma wants to be a part-time partner when she has children and sees no reason for it to not work. However, on the basis of current practice, she may have to be forceful to achieve this. There may also be a period of adjustment for both the organisation and the individual.

Emma - I will bridge that problem when it happens... I will do part time work... [husband] will give up his job and he will be at home because that makes financial sense to do that ...we are looking at going to a farm so he can do that during the day... A lot of them [female partners] are here, RS is a four day week as a tax partner... I think they [part-time partnerships] all are [manageable], it is just the conception thing... In the UK we had female partners who were 3 days, 4 days a week in audit although... they were perceived to be a part timer when that was probably far from the case and often found themselves getting moved into more office based type roles rather than client roles, now both of those ended up going back full time.

More flexible structures are probably required in organisations, because of the shortage of experienced accountants and the variety in family structures that now abound. If viewed positively, this did not have to be problematic. Anita has been described as the partners in her public practice business as a “breath of fresh air”. But changes to the male model of career success, required instigators and lateral thinkers to suggest different ways of achieving dynamic organisations, which valued and promoted their talented individuals, based on performance rather than attendance.

Glenn - we don’t have this fixation that everybody, once you are a partner you have to earn the same and do the same. But it still requires the people to sort of push the model and to find new ways of doing things.
5.3.3 Influence of Attitudes

The third group of influences on career success are those of discrimination and bias from the dominant organisational players (men) towards women. This is argued to result in poorer treatment of females in terms of access to workplace positions and rewards (Section 2.7.3.3). Whiting & Wright's (2001) results indicated that for New Zealand accountants, lower levels of discrimination increased actual job status, and male accountants perceived that they were the object of significantly lower levels of discrimination than female accountants. However, the questionnaire used was not specific as to the type of discrimination, and may not have been universally interpreted as on the basis of gender (e.g. age, ethnicity etc), so there was some question as to the validity of the results. I now discuss several forms of discrimination mentioned by the interviewees.

5.3.3.1 Sexual Harrassment

Problems with sexual harassment occurred around twenty years ago (e.g. Heather, Margaret, Kim and Hine) and at that time younger women (no men) were those being harassed. Although the female CAs did not mention this as a current problem, it could be that it still happens to younger female CAs, but I did not interview that group. Women recognised the positive effect in the workplace of legislation that disallowed discrimination on the basis of gender.

Margaret - I put up with quite a few things in my first year or so... [but 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

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]

Annette - one day my boss was away ...I had to [present the report at the Board meeting] and I was six months pregnant and that was a disaster, some of the men couldn't cope with that. It was so funny... they wanted to know why I was there... But you are pregnant, as if... you couldn't read the investment report...I don't think that would happen any more
There was no mention of how this might have affected the career progression of these women, but it seemed that legislation (Section 2.5.4) had been, at least overtly, successful in stopping the sexual harrassment of women in the workplace.

5.3.3.2 Overt Gender Bias in Selection Interviews and Salary

Again, the examples of bias in selection interviews and salaries against women occurred about twenty years ago. They were reasonably common at that time, 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*

**Ray**- *we had a job... someone to be in charge of applications...the production manager... wasn’t going to employ her because he said she was going to get pregnant... you can’t rely on women, they don’t last, he said ...[it turned out that] she was a phenomenal asset.*

I found recruitment interviews to be a prime occasion for gender biased questions, particularly with respect to childbearing.

**Kim**- *I remember...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 got really angry you know, I was quite offended, even though I was quite assertive. A guy could go overseas, what is the difference between someone falling pregnant? There is really no difference*

**Hetal** - *I can actually remember jobs where I went for interviews...the questions that they would never ever ask these days were, are you intending to get married and have children and what would you do if you do have children?... these days you wouldn’t dare ask such questions but they were just standard I think.*

After the interview stage, if women were so fortunate as to secure a position, then childbearing insinuations sometimes persisted.

**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*
In addition, salary discrimination against women was apparent during the same period, particularly in public practice (as in all the following examples).

**Isobel** - *when I went through the first few years of university... [lady] probably in her mid twenties when she started at university... 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*

**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... it didn't make me feel too happy. I asked about it and they explained well he has got a family now.*

This final quotation is a good example of queuing theory (Section 2.2.1) which is based on the dominant belief that males support their families and therefore require more money than females.

Even with acknowledging the limitations of my sample (no young graduates), these kind of comments did not seem apparent in accounting firms today. Legislation (Section 2.5.4) and societal attitudinal change (Section 2.5.3) have diminished this overt and direct sexism.

### 5.3.3.3 Gender Bias from Clients

Once perhaps an issue (Heather), *societal change had now limited gender bias from clients, although some pockets possibly still lingered. Conservatism was 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*
But Lucy believed that women were now well accepted by clients, even if it were for very stereotyped reasons.

**Lucy** - *I think women are probably more accepted in accounting type roles, it is almost an office type thing*

Most male and female interviewees did not mention any gender bias from clients.

### 5.3.3.4 Adoption of Male Stereotypes

The lack of alignment between some of women’s *attributes* (Section 5.3.1.4) and the patriarchal *structure* of the firm (Sections 5.3.2.3 and 5.3.2.4) had, as a consequence, lead some writers to believe that the adoption of the male stereotype was a necessary prerequisite for career success for females (Section 2.7.3.3). It was argued that women needed to adopt confident, competitive, power-seeking, unemotional and logical personas in order to progress. This behaviour presented women with a dilemma, as the male leadership qualities were often stereotypically judged to be traits of hostility and aggression in a woman (Section 2.7.3.3). However, there was some suggestion in the literature that at least overt sex-role stereotyping in society was decreasing, possibly due to occupational socialisation and employment equity legislation.

Some of the interviewed CAs agreed, that in the past, women needed to adopt male *attributes* in order to succeed, but others thought that there was now room “to be yourself” and still achieve seniority.

**Sandra** - *If I had adopted the same behavioural traits as they had like working really long hours every day and...socialising over bottles of champagne ...networking and greasing up people ...if I had done all that stuff, yea I would have [been accepted by the male partners] so I guess I felt that there was a cultural conflict between me and them. If I wanted to get ahead there, I had to become like them and I chose not to do that, I didn’t want to become like them*

**Nicola** - *certainly she was not easy to deal with as a partner...she certainly wasn’t easier to deal with than the men and she certainly didn’t act any differently than the men - she wasn’t gentler for example or any of those nice things*
June did say that a lot of these women in the big CA firms who were seeking seniority were just acting like men and trying to be aggressive and talked about ‘‘farming out their children’’. In Section 5.3.2.2 I also mentioned the existence of ‘‘aggressive female bosses’’. Note this interpretation of ‘‘aggression’’.

Travis - some women are more aggressive... they know what they want, they stand up to men... don’t sit back quietly in a meeting ...I think it is a little bit over the top but you can see that what D was doing, she was trying to do that little bit extra... things that D had to prove...there are women that certainly can go just as far

Female CAs had been caught in a bind. To be career successful meant the adoption of the requirements of the male (structure) culture (WFW) and male management attributes. But some changes to society (attitudes to women’s participation in the workforce, attitudes of men towards sharing in parenting and housework) and the organisational structure (more women, part-time partnerships, encouraging and trusting bosses, formalised mentoring, flexible work practices, increasing emphasis on communication skills etc) had meant that a few other women (e.g. FB) gained meaningful careers at senior level, whilst retaining some of their ‘‘true selves’’ (e.g. Helen, Rosie). It appeared that although male stereotypes may still be perceived as contributing to career success (for men also), there are a number of women who felt that that was not imperative, and that there was room for women to be ‘‘feminine’’, even though they may be adopting the male culture of long hours etc.

Amanda - I had lunch with a client today and he said to me... ‘‘you are one of the people in business who is still a woman’’. There are a lot of women in business that decide they want to be a dragon and there is still the feminine part of me and I like people opening the doors for me, I like people letting me in to the elevators, I like people picking things up off the floor...I actually think that, that helps, but that’s me as well...[To compete in the business world]... I don’t think you do [have to change your personality].

5.3.3.5 Bias in Progression Opportunities

I searched the interview data for examples of bias in progression opportunities, and as before, I found that there was plenty to observe twenty years ago, but that much of that
overt discrimination had now disappeared. Consider these comments about limitation of opportunity for women in the workplace twenty-five years ago:

Belle-at TUV I wasn’t allowed to do any audit ...strictly 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]

The dominance of the male career model (Section 5.3.2.3), and the family-devotion model for women (Section 2.1.1), meant that structurally many women were blocked from progression. In addition, assumptions about women’s child-rearing activities and time-out of the profession, may have added gender discrimination to that blockage.

Kathryn- I can remember A ...saying you are not going to be having any babies shortly are you? So it was obviously that 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 they 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

Carolyn - I think the guys were picked out a little bit more and sort of [fostered]

Some felt that discrimination against women 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... She doesn’t work for them any longer fortunately.
Ross’s comments demonstrate the loss of expertise from firms (particularly keen in a small town like his) when there is unreasonable gender bias. There can also be lost potential, as Cilla explains here.

Cilla: they made it very clear they wanted an older male to fill his job... I never applied for the position... CC was the Chief Executive at the time and I quite clearly remember a conversation he had with somebody else talking about what kind of applicant they were looking for, and he said an older bloke

This bias was overcome when she was eventually given the opportunity and demonstrated her expertise. Cilla’s organisation did not in fact receive any suitable applicants for the senior position mentioned above, and she was consequently encouraged by her Chief Executive (Section 5.3.2.6) to take the job on a trial basis, which was later made permanent.

Cilla: it was interesting being a female in that role... more than a year later... CC came to me one day and said why did you not say to me how the [organisation's] mafia don’t accept you because you are a female?... it took a long time for a lot of the older boys to call me or accept me because I was a woman [and]... young ... and tall, a lot of them were shorter than me! But it was interesting because they have really come around because I was there for about four years

Quite a number of the successful female CAs felt that they had not been discriminated against in their careers.

Lucy: I have never experienced any negatives in the career that I have had to date and I have been given lots of opportunities...[discrimination] has never really been an issue for me in my career.

Either they had not suffered discrimination, and they therefore were career-successful, or they had participated fully in the male requirements for a career, and so could not be held back! For example, Lucy’s husband cared for their only child, whilst she worked long hours. The four highest status women in the interviewee sample, Victoria, Shirley, Maryanne and Amanda all felt that they had not experienced gender discrimination in their senior positions. Note however, that they were all WFW, had all worked long hours, Shirley and Victoria had no children, and Maryanne had one child for whom her husband
was the primary caregiver. Amanda did have three children, but employed a full-time nanny. Discrimination may only impact if (like many women), the female CAs did not follow the male career model, or wished to change the structure and expectations of the job and the way that performance was assessed (e.g. high level part-time positions). This may explain Shirley’s comment.

Shirley - have clearly been no gender issues here although I am invariably still the only woman at meetings

**5.3.3.6  Current Perception of Discrimination on Basis of Gender**

There was little support found in Whiting & Wright (2001) for discrimination affecting career status. I believe that the evidence was not strong here for current effects of overt discrimination, although there were a few suggestions that it still existed.

Cilla- I didn't get an interview [for a certain job] 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 - I would honestly say 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.

A number of women believed that there were some particular men who discriminated but that this was not a general pattern amongst all men.

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 and so my job went from one of variety to being very narrow, totally detail oriented...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, it may be the culture at home and you are always going to have male chauvinists, just like you are always going to have pro women’s rights people ...And 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, there may be more subtle discrimination occurring indirectly and unintentionally, because of the way the organisations are structured and the behaviour expected for career success (Section 5.3.3.6).

Some interviewees felt that there was no bias against women, or it had not occurred for them, and in some cases interviewees talked of a bias in favour of women, particularly in the public sector environment.

**Rosie** - *I think I actually get treated better than him [male colleague at similar level]... a bit of ...the positive discrimination*

**Ray** - *in their [Polytechnic] 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*

**Nathan** - *there were not the opportunities for me because I was a male, so I was going the opposite way*

**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*

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...but...I went on a course...had to talk about the glass ceiling and experience ... the women lawyers who were in really good firms... I was just shocked and came away just really blown away at just what experiences some women are having. I think I was quite naive to be honest...at the same time 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 organisation, 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.*

Overall, there did not appear to be a strong case for gender discrimination impacting on career status of CAs in New Zealand. It was certainly prevalent in the past, but overt forms of discrimination seemed to have all but disappeared. Equity legislation and societal attitudinal change appear to have assisted that change. There were probably some individuals who still blatantly discriminate on the basis of gender, but they appeared to be
few in number. Remaining forms of discrimination which were more subtle, were mainly related to assumptions about the childrearing role of women and its incompatibility with the long hours and work devotion ethos of the male career model. Elimination of these forms of discrimination will require a re-thinking of the measures of career success and the ways that this can be achieved.

Other bases of discrimination are now explored, as they were mentioned by a number of interviewees. Although New Zealand’s ethnic composition and class structure were introduced in Section 2.3, they are not the primary focus of this piece of research. My interest is primarily in how they might affect career status in conjunction with gender.

5.3.3.7 Ethnic Discrimination

I found very little ethnic diversity amongst the interviewees (Appendix 8.6), so it was difficult to make any strong statements about ethnicity and career progression. However, indications from both the interviewees and the literature suggested that many Māori and Pacific Islanders did not even reach the entry bar into the profession. That is, very few participated in university studies and for those that did, only a small number studied accountancy. Henry attributed his unusual foray into tertiary education to his parents’ emphasis on education, which was also common to many of the Pakeha interviewees (Section 5.3.3.8). However his struggles were magnified because of his parents’ low socio-economic status and lack of formal education themselves.

Henry - my father did one year at high school and mother never went to high school, basically left primary school and went out working. I came out of a home life that we lived on a dirt floor ... each night we would put a paper down on the ground like that and next morning we picked the paper up... there was no education history with mum and dad, but... as one of a family of 9... they saw the value of education, very strongly... we became academically very high achievers ...very high sport achievers as well.

For Henry, university study was marked by isolation and a clash of Māori and Pakeha values (Section 2.6.3).

Henry - I was also one of two Māori who began that programme [at university]... I had no support... you struggle both with the environment and the way the process worked and secondly, obviously the cultural and the identity-related values ...very stereotyped and totally missing [at university]...White middle class and I can recall having many run-ins
Henry also did not enjoy his initial stint in public practice, because of the boring tasks that he was assigned. A move into public sector saw him progress rapidly upwards. Hine also worked in mainstream organisations, but for a period in their lives, both Hine and Henry were involved in emerging Māori organisations. Hine actually believed that the fact that she was the only Māori accountant applying for the job, helped her to get the position. These positions in Māori organisations were positive for both Henry and Hine on an emotional/cultural level, as Hine rediscovered her Māori culture and along with Henry, they felt that they were using their skills to do something useful to help their people.

**Hine** - this job came up at TMP in Wellington and I had never gone to ... Maori things ever and I thought ... I'll see what its all about and of course I couldn't speak Maori, I had been brought up ... by my English grandparents ... they said what do we do about this so I was coming at it from a straight commercial perspective and oh no, no... it was different ... [now] I am doing a lot of work for my hapu because I am now the chair and ... actually negotiating with XY who want to drill on our land

**Henry** - Probably 99% of the patients are Maori... [I was] first Maori Chief Executive ... my management team is Maori... I was fortunate enough... to have the opportunities to influence change... [doing something useful]... for Maori health and to cooperate according to Maori frameworks, but more obviously within a mainstream driven framework and that was wonderful... I ... set this organisation up... it was a wonderful challenge... have always been ... either one or a few Maori who have been involved in some of the high level developments... know the hierarchy very well and [I] don't have a problem with using that

Henry had managed to bridge the two cultures and was using both Māori and western capitalistic approaches to running a business. Section 2.6.3 discussed how the two approaches/understandings of accounting and accountability are quite different. This was supported by Yvonne’s comments.

**Yvonne** - they [Māori clients] have their own ways of doing things... it is a constant battle trying to tell people... you can't give them an advance on their wages and hope they might pay it back because they are leaving the country...[differences in] the way they think about things... when they get given a job they look at it in a completely different way to attacking it as how we would
Yvonne, who is Pakeha but married to a Māori (and both are accountants in the same family business), believed that this difference was not insurmountable and could be counteracted by good communication.

Family responsibilities may be enlarged for Māori accountants as their family (whanau) extended beyond the immediate family. This could make life more complicated, but also provided support. Similarly, I have already mentioned how a number of female CAs had great support from their mothers (Section 5.3.1.3).

Yvonne – [husband’s] mum would come and cousins ...and try and give me their children to look after, so I changed around and gave them mine ...now and then they would turn up and say we have come to stay ... so between everybody... we sort of worked it all out. When it got too complicated, we had the nanny

Responsibilities and interactions also extended out into the wider Māori community. There were calls on Yvonne’s spouse’s time for social occasions with his Māori clients.

Yvonne- he has [got invited] quite often said that he can’t go because we get invited to all these kind of things but [husband’s] mum is quite... well respected and she has never been one to turn up to anything except if it is very important and I think they think that when [my husband] says he can’t go that it is the same thing.

Henry believed that his ethnic background did make it harder for him to succeed in his accountancy career. Like a number of women, he believed that he had to be even better than Pakeha (male).

Henry- the presence of Māori is low visibility and unless you are absolutely high performing which is one of the arguments, you have got to be extra good, you weren’t going to make it. It is as simple as that.

And he also concurred with the literature presented in Section 2.6.3, that Māori women had to counteract both the barriers of white male discrimination, but also the sexism from Māori men.

Henry- Doubly harder because not only are you dealing with mainstream barriers, you are also dealing with Maori barriers and they are doubly harder for Maori women, absolutely.
Regardless, Henry (TM), Hine (WFW) and Yvonne's husband (TM) had all achieved senior levels in their careers. It appeared that the other factors already discussed (long hours, career aspirations etc) had a major influence on their success. Bernice also had been working at a senior level, prior to working part-time in conjunction with caring for her children. Bernice was different to Hine and Henry, as she did not talk in the interview about her Māori heritage, and talked of her differences at university in terms of her youth, not her gender or ethnicity. She was goal driven in her career and sports and up until taking time out for children, was having a successful and diverse accountancy career. She came from a higher socio-economic background (teaching) than Henry and appeared to me to be more aligned with western capitalistic values than those of her Māori culture. It may be that she minimalised its importance. For example, she said:

Bernice- I got a scholarship ...something like three or four hundred dollars from a Maori Trust board in my first year at university but I refused to accept it

The other minority ethnic groups represented in the interviewee sample were the Asiatic peoples, made up of Chinese (Bingrong and Alice), Indian (Veeni) and Sri Lankan (Paul and Hetal). The majority of these mentioned the emphasis that their parents placed on education, particularly as a route into professional occupations, which they perceived would help them to be better accepted by society (Section 2.7.3.3).

Veeni- my parents were quite disciplined I suppose in terms of ensuring the children got a good education
Paul - In Sri Lanka, this going to university was you know, it was very important and families, parents, etc, to them it was extremely important that the children went to university.

Some discrimination and ethnic stereotyping (Section 2.7.3.3) were prevalent and may have affected career recruitment and progression.

Veeni- once when I was looking for a position and he just told me outright that the company had decided no because of my [race]
Murray - we never really employed many Asians because they seemed good at learning but they weren't very good at applying so they studied long hours and remembered everything better than we could but when it came to the practice side they had difficulty in interpreting it.
Alice - I guess in a European environment they take me less seriously because I am just the demure [Asian] girl
This accentuates the stereotype of the Chinese as quiet and humble and not possessing leadership qualities (Section 2.7.3.3).

However most of the Asiatic CAs believed that their ethnicity had no effect on their career and may even have enhanced it.

**Bingrong** - I don't think it matters... because these guys ...have come across Asians, Asians in business is not an unusual thing. If you have a Polynesian that might be a bit different but an Asian person, they are supposed to be good at maths and good at science and physics...so they ...expect Asians to be bright

**Veeni** - I think it is an advantage actually...[perception that Indians] are not really trouble makers and just get on and do their job and do hard work

As already mentioned in Section 5.3.1.5, some interviewees realised that ethnicity could be a problem if they had problems with their English communication skills. In addition, Bingrong, as a locally born Chinese suffered some bicultural stress (Section 2.7.3.3), in reconciling her traditional background and her westernised acquired behaviours.

**Bingrong** - I think if I had my time again I probably wouldn't have stayed out of it [the paid workforce] the way I have. I would have kept part time and put my children for a couple of days in day care but in those days you just didn't do those sorts of things and remember I am Chinese. So it is not heard of in the Chinese community... It is changing now

Bingrong mentioned the compounding of gender and ethnic discrimination, but believed that, thirty years ago, her gender was perceived to be more of an impediment then her ethnicity.

**Bingrong** - in the early 70s, I went down to Y and it is a very conservative area. I was their first woman inspector, and not only that, I was coloured so it was different but they treated me with respect. They weren't derisive or anything but they were wary of me... I did not get racial discrimination...it was more gender. It wasn't even a horrible reaction, it was just oh you are a woman, what are you doing in a [job like this?]... I believe things are quite different now

The sample size was too small, and the glance too cursory, to make any generalisations about the effect of ethnicity, or the compounding effect of gender and ethnicity, on career progression. But a few comments that concur with the literature could be made. Firstly,
Maori were under-represented in the profession probably because they were under-represented in tertiary accounting courses. Once in the profession, they could progress to high levels (subject to the factors discussed in the Results Chapter), but if they had a high level of identification with Maori values, then aligning this with the Pakeha male career structure displayed in many organisations, was more challenging. These CAs appeared to be attractive to, and to feel more comfortable in emerging Maori organisations. There was some suggestion of the "double whammy" (detrimental effect of both ethnicity and gender) influence on career progression (Sections 2.2.1, 2.3 and 2.7.3.3). Asiatic persons, on the other hand, were well represented in the accountancy profession. English communication skills were important determinants in their success, along with the other factors already mentioned. There may also be some compounding effect of ethnic and gender discrimination for Asian women.

5.3.3.8 Class Discrimination

Interviewees came from a variety of socio-economic backgrounds, but they mainly had trade/administration/farming/professional parents (Appendix 8.6). There appeared to be an emphasis on education from their parents and a desire to take educational opportunities and be socially upwardly mobile.

Maryanne- None of us had gone to university or anything like that so it was a bit of a first for our family... Mum had always been a full time mother and she... left school at 12 or 13 after they had gone through the depression so never had the opportunity to do any tertiary [education]... wanted her children to do that.

For a CA to come from an unskilled occupational background was rare. Social class appeared to be a barrier to entry to the profession, most likely through the poor uptake of tertiary education by those from unskilled backgrounds (Sections 2.3 and 5.3.3.7). Talk of social class affecting recruitment or career status was rare, with two exceptions; in relation to working in England, and secondly in relation to working in the New Zealand city of Christchurch.

As mentioned in Sections 2.2.2 and 5.3.1.2, many of the young New Zealand CAs worked for a period of time overseas, often in London. They were quite astounded by the
class system operating in their workplaces, having never experienced anything as pronounced in New Zealand. However, they often found that their colonial background was of benefit as it allowed them to sit outside the class system.

Annette- in England they were very class orientated...absolutely classic with the morning tea because it ranged from paper cups in the basement to the full sterling silver tray with sterling silver to the managing director.

Glenn-The class system is fantastic. You are put in a box according to your looks, according to your school and according to your speech. They can't do that with colonials so you can actually therefore transcend the class system. You can actually talk to the partners whereas the English people wouldn't do that.

Class did not seem to directly effect job recruitment or career progression for New Zealand CAs, with one exception, the city of Christchurch. Christchurch was settled predominantly by the English in the late 18th century (Section 2.3). Interviewees thought it had a stronger class system than the rest of New Zealand, and if CAs wished to secure positions (and possibly with implications for progression) in Christchurch firms, then prior attendance at one of the private (particularly male single-sex) schools enhanced their chances (Section 5.3.2.6).

Debbie - if they went to a certain school you can almost put them into a suburban socio-economic group and that is just the way Christchurch functions

Sheila - in Christchurch... it was much more the old network... I didn't go to the right school...chances were that you weren't going to get to be a partner in the firm at all and if you were a manager you were one of the hard working managers that did all the work but not the kudos [because you didn't have] the right contacts or the right background... because you were a woman you couldn't go to the right school... there were no female partners.

Mike - I went to XX school, which ...was ...seen in Christchurch as a lower end school...particularly at university I found ...the private school, single sex school structure firmly in place...they hung out together ...we were definitely a minority against those groups...there was no doubt that the class structure was alive and kicking in the work force [in Christchurch]...QRS was great to me because it introduced me to coping with that...I dealt with clients of what would you call upper class ...and investing families... first four ship people

Accountancy appeared to give CAs the ability to be upwardly mobile, particularly of its professional status and its financial rewards. Mike now lived in one of the more prestigious areas of Christchurch, and had sent his daughters to one of the private girls' schools.
In summary, class, ethnicity and socio-economic status appeared to act as a barrier to entry to the accountancy profession. But once in the profession, members of these disadvantaged groups displayed a range of career levels, and because of the small numbers involved, it would be remiss of me to make any generalisations. However, there was some suggestion that being non-Pakeha and being "lower class" in Christchurch, may make it even harder for female CAs to achieve seniority in the paid workforce. This would be a fruitful avenue for further research.

### 5.4 Summary of the Results

I have presented the quantitative and interview (multiple method) data from the CA interviewees and Human Resource Managers, and discussed them in relation to the holistic theoretical model presented by Whiting & Wright (2001) and displayed in Figure 2.1. Many of the relationships observed by Whiting & Wright, with regard to differential job status and salary, were supported by the findings on career status in this study. Most importantly, high career aspirations and long working hours were universal predeterminants for career success for CAs in organisations that operated under a strong form of the male career model. Gender was found to have little direct influence on the career level achieved. However, gender impacted on family responsibilities (in traditional and non-traditional ways), which in turn impacted in a large way on career progression. The interplay of these factors could be attributed to both **attributes** and **structure**. **Attitudes** interacted with **structure**, but appeared to have a minor direct influence on career progression.

Because of the difficulty in unravelling these influences, I revised Whiting & Wright's (2001) model, removing the three classifications. This is presented in the following chapter.
6. Discussion

This chapter discusses the results in detail in relation to the prior literature and the Whiting & Wright (2001) explanatory model. A revised model is presented and ways forward for the profession are suggested. However, I firstly recognise the limitations of the research, as these do impact on my interpretations of the findings. Finally I conclude with suggestions for future research.

6.1 Limitations of the Research

This study had a number of limitations relating to sample selection and influence of the researcher in the research process. These are described below.

The sample of interviewees was drawn from a random sample of CAs who responded to the request to interview. I introduced some bias into the selection process at that stage in order to interview the more unusual cases – career successful female CAs, part-time working male CAs and CAs from non-Pakeha ethnic groups. As such, the sample was then subject to the criticisms of a non-random sample such as generalisability, and this could be labelled a limitation of the study. However, this selection bias was purposeful and achieved its aims- to produce some beneficial insights into alternative work/family strategies that may assist us in identifying ways forward for the future. In addition, the interviewees were not descriptively dissimilar in the aggregate to those surveyed in the more quantitatively rigorous Whiting & Wright (2001) study.

There were other limitations in the sample such as the restriction to non-retired CAs. This meant that I did not interview the “temporarily retired CAs” who may have had some interesting comments to make about work and family structures and workplace aspirations. Although many of these would have been women, I might also have found some of those elusive “Family First Men” who would also provide interesting insights into alternative work-life strategies. Additionally, there were a number of other non-surveyed groups that, although scarce, would have provided a more comprehensive
database of comments. This would have included male CAs working in education and charities and working women with more than three children.

As always with qualitative research, I must recognise the part that I had to play in the comments extracted and how these were interpreted. My background probably helped to develop rapport with many of the women and may have made me sensitive to problems and issues that might otherwise have been invisible (Acker et al., 1991), such as divorce, discontinuous engagement in the workforce as a mother, and juggling full-time career with motherhood. Also commonalities in work field (accountancy), education (tertiary educated) and age (middle-age) meant an increased rapport with many interviewees, both male and female (Darlington & Scott, 2002). But these prior life experiences suggest a possibility for bias in the questions asked, the analysis undertaken and the inferences made. Although I did interview male CAs and a number of Māori and Asian CAs, it was from the position of an “outsider” (Darlington & Scott, 2002). I therefore may have failed to “connect” with these individuals and did not elicit insightful comments or failed to recognise them. There was also the possibility that I (the researcher) effectively ‘forced’ the cases into my own predetermined categories and therefore did not accurately reflect the respondents’ views. In order to expose my biases, I have provided detailed description of the research method (Chapter Four) and the steps taken to ensure its trustworthiness (Section 4.6; Lincoln & Guba, 1985).

Keeping these limitations in mind, I now move to a detailed discussion of the findings from this study.

6.2 Discussion and a New Model

As discussed in Section 3.4, this research primarily used qualitative methods, but considered more broadly, it was also part of a multi-method approach (Tashakkori & Teddlie, 1998). The study utilised simultaneous quantitative data collection and analysis, and was sequentially informed by an earlier New Zealand study by Whiting and her co-researcher. That study (Whiting & Wright, 2001) took a positivist and quantitative
research approach, resulting in the development of a holistic explanatory model for gender differences in career status and salary in the New Zealand accountancy profession (Figure 2.1). These gender differences appeared to be the result of a complex relationship among the three influences of **Attributes** (particularly career aspirations, work experience, working hours, time out and family responsibilities), **Structure** (mentor support) and **Attitudes** (discrimination). However, interrelationships among the three influences were important and there were some difficulties categorising some factors. Increasing change in family **structures**, workplace flexibility and human generational characteristics also suggested that the model could be outdated. In addition, the fact that Whiting & Wright (2001) was a statistical study with two distinct groups (male and female) and a structured set of questions meant that it could not investigate individual variations, and these variations might help to identify potential pathways for the future.

These deficiencies were substantially addressed in the research described in this thesis. The research questions addressed (Section 3.1) were:

1. Do accountants display a variety of differing combinations of work and family responsibilities, and how do these combinations impact on career success?

2a. To what extent do interviews with experienced male and female accountants confirm the relationships proposed in Whiting & Wright's (2001) holistic framework?

2b. What is the relative importance of the factors in the explanatory framework?

2c. How do factors in the framework interact?

2d. Are there other factors that may differ by gender and impact on career status that are not included in the explanatory framework?

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

To address these questions, I employed a more personal, interpretive and predominantly qualitative research approach (supplemented by a small amount of simultaneous quantitative data collection and analysis) to more deeply understand and develop the
explanatory model. I only interviewed "experienced" chartered accountants as this was the level at which gender inequities were observed in the initial research. I compared 27 male and 42 female CAs' work experiences utilising a feminist and gender analysis approach (Kourany et al., 1992; Sen, 1999). Societal and organisational structures were imposed on and constrained these individuals, but they made their own choices within those structures (Marshall, 1994). Therefore I observed the alternative strategies which they developed to manage in the competing objectives of personal and family time (Pascall et al., 2000). Common themes emerged, and supported a considerable proportion of the results found in Whiting & Wright (2001). Even though the sample of interviewees was biased to include career successful female CAs, the male CAs still showed higher career status than their female counterparts. However the different historical, cultural, family and economic backgrounds of these CAs meant that I observed some variations, which has led to a revision of the model and a better understanding of the large influence of family responsibilities on career success. The revised model is presented in Figure 6.1.

In the new model, I have removed the three classifications of attributes, structure and attitudes. These certainly influenced career status, but sometimes individual factors were the result of an interaction between classifications, and were difficult to place within one classification only. For example, long working hours could be considered an attribute of the individual, but they were also displayed in response to the requirements of the male linear career model (structure) for organisational career success. And again, family responsibilities were considered by some to be attributes related to biological characteristics, but others considered the assumption of family responsibilities to be a socially constructed structure that could be subject to change.

I now discuss the revised model. One of the startling changes is the lack of centrality of gender. Changes from the Whiting & Wright (2001) results were apparent and some of the older gender difference literature appeared to now be out-of-date. A number of factors were seen to affect career success, but contrary to prior findings and literature did not appear to be influenced by gender, whereas they had previously been seen to do so (e.g.
Figure 6.1 Revised Model - Influences on Career Success of New Zealand Chartered Accountants

- Overseas experience
- Growing/large organisation
- Self-confidence and assertiveness
- Networking
- Technical competence and skills
- Mentoring
- Extended time-out
- Hard work
- Long hours/availability
- High career aspirations
- Flexibility to move if required
- Family or lifestyle ties
- Responsiblity for family - the "work/family" strategies
- Dual agenda culture
- Gender
- Take up career opportunities
- Profile Building
- Career Success
self-confidence, flexibility to move). Overt discrimination on the basis of gender had diminished substantially. Gender as such had little to do with career success in the New Zealand accountancy profession if there were no children involved. The largest influence of gender was through its impact on family responsibilities. This began to exert its influence when CAs were around thirty years of age and looking at starting families and/or moving into senior positions (Morley et al., 2002). The traditional male breadwinner-female carer model (Pfau-Effinger, 1998) was still predominant, but was showing some deviations as New Zealand’s family structures continued to change (Ministry of Social Development, 2004). This tended to shift the focus from gender differences affecting career success, to that of differences in family responsibilities.

Although categorisation has some drawbacks (Acker et al, 1991; Tashakkori & Teddlie, 1998), I found it useful to divide the work/family strategies of the male and female CAs into five broad categories. The two most common strategies followed the deeply embedded traditional schema described by Blair-Loy (2003). Work devotion was exhibited by 71% of the interviewed male CAs with families, and they were termed Traditional Men (TM). On the other hand only 49% of the CA mothers were primarily devoted to family, and were denoted by the term, Traditional Women (TW). TW saw motherhood as their primary vocation, but they usually fitted in some part-time work around their family commitments. On the other hand TM showed single-minded allegiance to the firm, through long working hours and on-call availability to clients (Anderson-Gough et al, 2000; Head & Sheely, 2001; Li & Wearing, 2001; Smith, 2004). TM required TW spouses to release them from family responsibilities, and TW required TM spouses to provide financial security, so that they could fulfil their parenting responsibilities.

Although most male CAs followed a traditional work/family strategy, a number of younger men (25% of interviewed fathers) were placing more importance on work/family balance (Whittard, 2006) and had become more involved in the day-to-day basis operations of their families, although still remaining as the major earners. These men
were termed **Stepping Stone Men (SSM)** and were displaying a slow but steady movement towards increasing involvement of fathers in unpaid family work, although their wives retained primary family responsibility. This was consistent with the findings of Barnett & Rivers (1996), Gershuny (2000) Yeung et al (2001) and Gammie et al (2005). However, SSM’s primary allegiance was still to the workplace, but not to the same intensity as most TM.

As more evidence of social gender change, I observed an even smaller number of male CAs (4% of interviewed fathers), but a considerable number of female CAs (26% of interviewed mothers), who were in dual career marriages where the spouses balanced and integrated the responsibilities of paid and family work between them, largely without regard for gender prescriptions. I have described the participants in these “postgender marriages” (Risman & Johnson-Sumerford, 1998) as **Family Balancers (FB)**. These couples attempted to maintain high levels of involvement in both work and family spheres, for both spouses, but compromising partially on both. They often involved a third person in the parenting (nanny, grandparent etc). For those couples who made this arrangement work, the men were realizing the benefits from a more involved relationship with their children (Rosin, 1990) and the women from satisfying careers. But, to achieve this type of “family-balanced” relationship, a number of changes from the status quo were required. On a personal level, both the spouses needed to make certain attitudinal changes (e.g. women giving up the “perfect Mother” syndrome (Orenstein, 2000) and “allowing” men to be more active parents and relaxing about the way their husbands washed the clothes, men undertaking more of the household drudgery and taking ownership of arrangements for children (Folbre, 1994; Lewis, 2001), parents allowing other adults (paid or extended family) to have valuable roles in their children’s lives, and encouraging their children to be more independent and responsible). This required increased negotiation between the spouses (Lewis, 2001; Smith, 2004), compared to following traditional roles. Both partners in the relationship were typically well-paid professionals (Schwartz, 1994; Blaisure & Allen, 1995; Risman & Johnson-Sumerford, 1998). As New Zealand family **structures** change (Ministry of Social Development, 2004) and the accountancy profession becomes increasingly feminised (Roberts &
Coutts, 1992; Anonymous, 2003b), a higher proportion of the profession may participate in these sorts of relationships and as discussed below, this has implications for career progression of individuals.

The mother CAs in my sample showed more diversity in their work/family strategies than the fathers, but this could be a result of a bias in the sample selection towards career-successful women. Hakim (1996) described two populations of women workers: most who place primary importance on the home and family, and a second, much smaller group who want a full-time career. As explained previously, my evidence indicated three types of women. Hakim’s first group relates to TW (half my interviewed mothers). Another quarter of my interviewed mothers, constituted the FB, who, along with their spouses, worked to have a high level of involvement in both home and career.

The last quarter of interviewed mothers seemed to represent Hakim’s second group, and I described these as Work First Women (WFW), the female equivalent of the TM in terms of work commitment. These, as well as the eight childless women in the interviewed sample, primarily focussed on their careers, and this was further evidence of social gender change. Typically the WFW CA mothers could earn more than their spouses, and the decision for them to work was partially due to the benefits of financial specialisation (Hatt, 1997). Their spouses often assumed the carer role, but more typically these couples made extensive use of mothers, nannies, and other professional childcarers in addition to the father’s care. There were substantially more childless female CAs (26% of interviewed women) than male CAs in my interviewee sample (again maybe due to sample selection bias). These women did not have the demands of family to contend with, and all excelled well in their work positions (Faludi, 1991; Asthana & Campbell, 2006). These women had either been unable to have children or had been so engaged in the workplace culture of long hours and availability to clients or management, that they did not have time to find a partner or have children (Asthana & Campbell, 2006). None specifically stated that they did not have children in order to foster a career.
These work/family strategies were important in that they affected several of the factors that determined career success in the model (Fig 6.1). The two most important influences on career success were high career aspirations and a work ethic of long hours, hard work and availability to clients. These confirmed the findings in Whiting & Wright (2001). These are both indicative of the male career linear model for success where the individual moves in an upward, unbroken goal-oriented progression through a given hierarchy, committing to the firm and not swayed by outside influences (Sennett, 1998; Pascall et al., 2000). Individuals who were ambitious in their careers and were prepared to commit long hours to the workplace (e.g. Glenn, Murray, Ron, Victoria and Shirley), had an elevated chance of being offered and accepting job opportunities. This brought them to the attention of those in power in the organisation, and provided them with a high probability of achieving high status positions (Figure 6.1).

Devotion to the firm and career aspirations had initially been argued to be gender-related, and because women had lower levels of both, then they did not achieve as well in their careers. However, the accounting literature had previously provided mixed evidence concerning female CAs’ career aspirations. Barker & Monks (1998) found Irish female accountants’ career aspirations to be no different from their male counterparts, whereas the New Zealand (NZSA Task Force for Research on Women, 1995) and Scottish data (Gammie & Gammie, 1995) found that women accountants were more interested in balancing career and family goals and therefore exhibited lower career aspirations. This lack of convergence could be partially due to the fact that the term “women” is not a homogeneous group of females following the family-centred role. As discussed previously, I found evidence of three main groups, all with varying levels of family involvement and hence career aspirations and working hours.

Therefore, career aspirations and working hours were not directly gender-related, but were both heavily influenced by the level of family responsibilities assumed by the CA (Large & Saunders, 1995). This could be gender-related, but was not necessarily so. There are a finite number of hours in a day, and if an individual committed some of those to unpaid family work then those hours were unavailable for other activities, such as
leisure and paid work (Hochschild, 1997). Consequently, those CAs with no (childless CAs) or little day-to-day family responsibilities, because they delegated this work to others (TM and WFW mothers), could work long hours, be on-call to clients (most common in assurance/audit and consulting in public practice, and in large corporates), take only minor career breaks, and if they were ambitious, would most likely achieve high level positions. WFW could achieve as well as TM, but often had to forgo children as they did not have the support structures to maintain both family and career, which traditionally men had. On the other hand, TW’s decreased career aspirations, working hours, and availability to clients, meant that they did not meet the criteria for success under the male linear career model and therefore did not achieve high status. FB tended to work in more family-friendly organisations or in areas with more predictable hours and deadlines, and achieved mid-high positions, but did not seek the “top-level” positions.

Male CAs also were not a homogeneous group when it came to career aspirations and working hours. Most were TM and committed to the workplace, but even within that group, there was a growing undercurrent of younger men (generation X and Y) who were more interested in achieving a “work/life balance” than achieving high career status at all cost (Ferrers, 2001; Sinoski, 2002b). Taking on more family responsibilities was demonstrated by SSM and FB, and it did negatively impact on these fathers’ career success as they decreased their working hours and career aspirations. These findings concurred with the evidence of a “daddy penalty” when these daddies were not TM (Lewin, 1994; Barrett, 1995; Rapp, 1995; Chafetz, 1997; Barker, & Monks, 1998; Kirchmeyer, 1998; Burke, 1999). Only one male interviewee had substantial family responsibilities, and this was not really of his choosing, but due to redundancy.

Several other factors that could be considered part of career aspirations, were discussed by the interviewees. These related to the perceptions that the CAs had about the requirements of the top jobs – that they were stressful, required management tasks and assumption of responsibility, and were remunerated highly. If the CA did not desire these factors then their aspirations were lower and they would not rise to high levels. Gender did not seem to affect these components of career aspirations. However a desire for
responsibility and the perceived ability to handle the pressure of the top job (Davidson & Cooper, 1992) were affected by family responsibilities. In particular, those with high levels of family responsibilities (TW) understandably did not desire further responsibilities or extra pressure (Aryee, 1993), which they perceived would come with the top level positions.

Another observation was that career aspirations and workplace commitment were not fixed and could change over the CA’s life. Events that brought about change were increasing experience, confidence and success in the workplace (Davidson & Cooper, 1992) advent, growth and departure of children, illness of CA and/or spouse and children (Vickers & Parris, 2004), marriage, marital breakdown or reconstitution (White, 1995) and impending retirement (Russell, 2001). In the past many of these life events typically impacted on women’s careers, making their careers discontinuous and incremental (Chafetz & Hagan, 1996; Pascall et al, 2000). These careers were dotted with periods of time-out from the workforce and part-time work. As this was contrary to the traditional committed continuous goal-orientated career path (Burke & McKeen, 1995; Hoddinott & Jarratt, 1998), it was not rewarded by high career status. My results indicate that adhering to the linear career path (TM and WFW) is still the most certain route to high career status. However, with changing family structures and emerging work/family strategies, the model needs other alternatives for the myriad of people (both male and female) wanting satisfying careers as well as family involvement (Schneer & Reitman, 2002). This is discussed later in this section.

Two other factors were found to be of lesser importance, but still contributed to career progression, and were affected by the level of family responsibilities of the CA. The first was the technical competence and skills of the CA. To progress in an organisation, the CAs must be competent in their chosen area and also at communicating with colleagues and clients. Demonstration of those skills brought the CA to the attention of those in authority. Formal qualifications higher than those required for entry to the profession, appeared to have little impact on progression, except if the CA was working in tertiary

Interviewees mentioned some differences in particular skills between male and female CAs, but neither was seen as “better” with respect to achieving higher career status. The one area where those in positions of power believed that skills were impaired, was when TW took extended time-out (greater than a year) from the profession (Jackson & Hayday, 1997; Pierce-Brown, 1999). However the permanancy of such a skill loss was debated by a number of women who had returned to the workforce after a longer period of leave. They acknowledged skill loss, but found that it was relatively easy to regain those skills and information. Due to these differing opinions on skill loss, this could be a fruitful area for future research. Two factors were found to have some influence on technical and communication skills. Especially in the Big Four global public practice firms, overseas experience was found to be beneficial for skill development (Anonymous, 2005a). Secondly, those CAs of non-English speaking backgrounds faced an extra barrier in needing to prove their communication skills (Kim, 2004a).

Secondly, networking also contributed to the visibility of the CA (Vinnicombe & Singh, 2003; Anderson-Gough et al, 2005) and hence to career progression (Linehan, 2001). However, it was not seen as an essential factor. A desire to network appeared to be gender-related but this could be for structural reasons. Most women appeared reluctant to spend time socialising with colleagues and (potential) clients and some found it distinctly abhorrent. However, because a number mentioned the lack of commonality in discussion topics with men (Barker & Monks, 1998), a rise in women’s representation in organisations, and especially the senior levels of the firm, may make networking a more attractive option, which may in turn lead to a further increase in senior women’s numbers. Increased family responsibilities also had an impact on networking – these people simply just could not spare the time to engage in “non-essential” work-related activities (Linehan, 2001). Social class and “old-school” networks only seemed influential in the English-influenced city of Christchurch.
Related to networking is mentoring. This has been promoted in the literature as helpful to protégés’ career progression (Covaleski et al 1990; Scandura, 1992), as it allows them access to powerful organisational players and increases their visibility (Anderson-Gough, 2005). Another benefit of mentoring is that it can increase self-confidence (White, 1995) and it was this particular interaction that emerged from the interview data. Self-confidence and assertiveness were found to have positive effects on career progression, and contrary to the findings of Whiting & Wright (2001), these were not related to gender (Pfeifer & Shapiro, 1978; Connell, 1987). This was perhaps due to the increase in confidence in the younger generations (Poindexter, 2003) or increasing levels of confidence from successful experience. Self-confident and assertive individuals were not shy about volunteering for high profile assignments and mixing with senior members of the organisations. This increased their profiles in the firm (Anderson-Gough et al, 2005) which can lead to higher career status. Assertiveness may also lead to higher salaries through a willingness to instigate negotiations (Cull, 2001; Edlin, 2003). However, less-confident CAs benefited from the encouragement and guidance of mentors, who helped to push them to undertake new opportunities. In other cases, mentoring did not have an observed influence on career success. This may be due to the universality of formal mentoring for all CAs that has emerged over the last ten years. Prior to registration as a CA, all candidates must be mentored by a senior member of an Approved Training Organisation. All the Big Four firms now have “buddy” and other formal mentoring systems. Gender of the mentor seemed inconsequential, but that was probably due to minimal choice related to the dearth of senior women.

Some literature has implied that female CAs were less likely to relocate for a promotion (Jackson & Hayday, 1997) than male CAs and this would have implications for their career progression. Although Whiting & Wright (2001) found gender differences in mobility, it did not observe any relationship between mobility and career status and salary. In my sample of interviewees, flexibility to move did impact on the uptake of job opportunities and hence career status. However, relocation was not always required, especially if the CA already worked in a large organisation in a large city, with plenty of opportunities. However, there were plenty of examples of CAs decreasing their career
progression opportunities because of family or lifestyle ties e.g. reluctance to move to larger cities or overseas, or returning to New Zealand from overseas (Thomson, 2002; Anonymous, 2003a; New Zealand Press Association, 2004c). And contrary to the literature, I found no difference between male and female CAs. For many, it was a decision made to foster the well-being of the whole family.

The final factor in the revised model (Fig. 6.1) that directly impacted on the opportunities available to the CA, and hence career progression, was the size and performance of the employing organisation. Large, growing and vital organisations had more openings and a wider variety of assignments and responsibilities available to the upwardly mobile CA, regardless of gender. If desire for high remuneration was a major component of a CA’s career aspirations then partnership in a large city Big Four practice would bring the most reward.

The success factors described above typically conferred success on those operating under the traditional competitive career model (structure). The culture of the firms rewarded those who perpetuated the belief that work and home were separate (and traditionally gendered) spheres. This was based on the traditional family structure of a male breadwinner and a female carer (Marshall, 1989; Schneer & Reitman, 2002). It promoted long hours as the most effective way of getting work done, and those who did that were recognised as the most effective and valuable members of the organisation (Guinn et al, 2004; Lewis & Cooper, 2005). CAs were typically successful in New Zealand organisations if they were ambitious, put in long hours including work socialising time, were available on-call to clients, did not have extended period(s) out of the profession, were confident, had high skill levels and were willing to relocate if necessary for promotion. Childless CAs, and CAs adopting TM and WFW work/family strategies were the most likely to fulfil these ideal criteria (no other major responsibilities and commitments beyond employment) and had the highest likelihood of being career successful under this very common regime (Tharenou, 1999; Schneer & Reitman, 2002).
However, governments and many organisations have recognised that family structures have changed, that women participated actively and were widely accepted in the professional workforce (Loo & Thorpe, 1998; Ministry of Social Development, 2004), and parents (in particular) were promoting a desire for a work/life balance. The government introduced equity and discrimination-based legislation that has been effective in eliminating overt discrimination. Organisations have responded by making accommodations to working conditions (part-time work, parental leave, working at home, flexible hours etc) to increase participation and decrease employment turnover and loss of organisational knowledge (Izzo & Withers, 2001). This has allowed more female CAs to participate in the paid workforce (TW and FB) and more men to become involved in their families’ workings (SSM and FB). Many CAs (both male and female) were prepared to trade some financial remuneration for less working hours and increased flexibility in their jobs and this was especially evident in CA involvement in the education sector. However, in most cases, increased participation by women in professional employment did not translate into more senior positions for women. The organisation practised a subtle form of discrimination because it had not changed its view of the ideal employee (Le Feuvre, 1999). Many individuals (particularly TW) were not meeting the requirements of the male linear career model as they allowed their personal lives to impinge onto their paid work.

As technology has advanced, and family structures changed, the boundaries between work and home have become less divided (Earle, 2003). The Family Balancers had achieved some form of integration between these spheres. They attained senior positions by utilising some of the organisational accommodations in more family-friendly organisations, and also because they made huge changes in their personal attitudes, values (Coltrane, 1996) and family roles (Risman & Johnson-Sumerford, 1998). Mothers and fathers were committing to more equal involvement in both spheres, and involving other persons (grandparents and paid care) in the parenting of their children.

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161 In 2001 only 8% of adults in the New Zealand workforce lived in a traditional male breadwinner female—fulltime carer family structure (McPherson, 2005).
Some couples and individuals were content and valued involvement in one sphere more than another (TM, TW, WFW and male partners of WFW\textsuperscript{162}). However for those such as the FB and some of the SSM and TW, a workplace culture that valued both roles and allowed the integration of work and personal life may have added to their job satisfaction and their contribution to the organisation. In this workplace culture, flexible work conditions would be seen as the norm, rather than the exception for specific individuals. Achieving such a culture would involve a major cultural change in many New Zealand organisations (Crompton, 1999).

Rapoport, Bailyn, Fletcher & Pruitt (2002) promoted such an organisational culture and structural change, based on the premise of a dual agenda. Organisations would work towards integrating or harmonising work and personal life for individuals in the firm as well as improved workplace performance (Lewis & Cooper, 2005). Lewis & Cooper (2005, p. 121) argued that “a process that considers only the personal outcomes for employees and not the benefits to the organisation will be doomed to failure”. Incorporating these concerns into all levels of policy and practice (formally and informally) would be mutually beneficial in terms of staff retention, the attraction and development of the best people, productivity and growth. This would seem to be of upmost importance for many of the CAs’ workplaces, which are part of a competitive marketplace.

Cultural and structural change can take a long time, but Rapoport et al (2002) and Lewis & Cooper (2005) provide evidence that it can save time in the long-run and have benefits for the bottom-line. Essential to the process is support from the top levels, a focus on equity, and collaboration between all parties involved in the organisation. The participants would need to work together to understand the problem (Senge, 1990) and implement accepted solutions. In doing so, they should be open to creative thinking and treat resistance positively, as it provides valuable data into the analysis. Mutual trust between senior management and employees is essential. Senior management should trust

\textsuperscript{162} None of the interviewed male CAs displayed this work/family strategy, but a number of the female CAs had spouses who did.
people until they prove themselves untrustworthy, not the other way around (Lewis & Cooper, 2005). Pilot projects and use of an external change agent are useful steps in the process. Lewis & Cooper (2005, p.23) offer some suggested general solutions for making work and life “mutually enhancing rather than mutually diminishing” (p.122):

1. “Flexibility is open to all;” (not just those with family responsibilities) “and is two-way. Usually informal but may need to be formal for a while.
2. Self-managed teams-arranging their own cover
3. Better time management across the work unit or organisation
4. Multi-skilling
5. A new language of flexibility encouraging future innovations” (p.122).

Lewis & Cooper (2005) presented a case study of a professional practice firm attempting cultural change. Some problems appeared and these highlighted some of the impediments to change in many of the organisations in which CAs work. Firstly, top management support was lacking (Maddock & Parkin, 1994). As my results demonstrate, most partners were men with non-career wives, and had succeeded by following the male career model. They worked long hours and were certainly not proactive in changing the criteria for partnership. However, in my opinion, partnership does not have to be achieved by the time the CA is 35 without any career breaks, and does not have to be a full-time position (Luscombe, 1994). Cultural changes with respect to these criteria were slow in coming, but I observed some isolated changes that were occurring with respect to partnership. One woman in a Big Four firm had been the first to achieve part-time partnership. Another woman was a part-time partner in a smaller firm, where she had a mutually beneficial arrangement with the other partner to increase her hours as her children matured, and for him to decrease his hours as he moved towards retirement.

Secondly, the culture of working to a client’s timescale (observed particularly in audit and consulting) created extra work. One interviewee voiced the opinion that accountants had not been very smart in allowing this to happen. Deadline crises were seen as inevitable and firefighting behaviour (after-hours work) was valued. Lewis & Cooper (2005) suggested a change in culture to one where the client is considered to be part of
the team. More kudos should be given to those who are involved in planning to avoid crises, and clients should be involved in this process, so as to avoid last-minute deadlines. Performance-based rather than attendance-based assessment practices may also serve to eliminate some after-hours work (Whittard, 2006). However, this can also lead to a culture of working too much (Felstead, Jewson, & Walters, 2003; Lewis & Cooper, 2005).

Other successful “concessions” at senior level were observable from my results, and could be indicative of areas for cultural change in organisations where New Zealand CAs are employed. One female CA successfully moved into a high level senior position after an intermittent career, involving periods out of the workforce and part-time work. Her “time-out” did not appear to impair her skill level. Another woman’s supportive, empowered and complementary team enabled her to hold a senior level position in the public sector on a part-time basis. Her team dealt ably with crises when she was not there. Two senior female academics found that the working time/work-at-home flexibility of their positions had allowed them to achieve in both public and private spheres. A fifth woman’s involvement in a family business allowed her to pick and choose “good” part-time work (O'Reilly & Fagan, 1998). An “encouraging and trusting boss” enabled another female CA to achieve work goals, be promoted and remain involved in her family’s life. Other enhancing characteristics in the culture of organisations were flexibility, trusting relationships, ability to be promoted regardless of use of flexible work provisions, and a non-competitive environment, without constant overtime demands. For those who identified with their Māori heritage, organisations that incorporated the Māori way of thinking into mainstream capitalistic culture, offered empowering work environments. Most of these aforementioned women remained loyal to their organisations, and consequently organisational knowledge and experience were retained.

These cultural changes are important for both male and female CAs who wished to integrate personal and work lives and participate in both. It is also a challenge that needs to be met by the profession. Although there will undoubtedly always be individuals that will commit unilaterally to a career, for a number of reasons these may become scarcer. These
reasons include the increasing numbers of women in the profession, the huge change in family structures in New Zealand, the movement of men to be more involved in their families' day-to-day lives, younger people's focus on work-life balance, the increasing demands of the workplace leading to stress and burnout, and the loss of trained professionals overseas. If family-involved persons are not provided with conditions to enable their progression in these organisations, then the profession may find that there is a serious deficiency of practicing individuals with advanced knowledge. It may also question whether those committing to long hours are the most effective and best individuals for the job.

A woman's ability to participate in the paid workforce as well as having children relies not only on organisational practices, but on the support that she has in the home to remove some of her family responsibilities. If she is in a relationship, then it is contingent on the willingness of the spouse to share in the household and family tasks, and take responsibility for and appreciate more time with the children (Lewis, 2001). Hopefully these men will come to value these private sphere activities and the increase in their spouse's welfare (Gordon & Whelan-Berry, 2004) as she reduces her role overload (Kelly, 1997). A number of younger men were moving towards creating an environment where gender roles were being liberalised for both men and women. Men's desire to do this would be reinforced by flexible organisational practices that do not incur penalties with respect to promotion.

Although outside the scope of this research, I might also draw attention to the possible wider social implications. Fertility levels are dropping within developed countries (particularly for professional women) for a variety of reasons including deferment of children or women's choice not to have children because of the demands of their careers (Barker & Monks, 1998). Crompton (1999) argued that unless the traditional gender divisions of employment and caring can be deconstructed, then social reproduction may be compromised (Crompton, 1999).

163 European and New Zealand Pakeha fertility is now below replacement level (Crompton, 1999; Statistics New Zealand, 2000).
6.3 Future Research

The results from this study have been summarised and integrated with the literature, and a revised model was developed. Implications for the accountancy profession in New Zealand have also been discussed. In conclusion, I would like to suggest a number of interesting studies that could usefully supplement the research into gender inequities in this country’s accountancy profession.

The “pragmatic” researcher makes use of both quantitative and qualitative methods (Brewer & Hunter, 1989; Miles & Huberman, 1994; Darlington & Scott, 2002) and the choice of method is guided by the research question to be answered. Now that a new model has been developed it would be appropriate to instigate another study and test the model utilising a quantitative method. Asking structured questions on family responsibilities and in particular the work/family strategy adopted by the CA, working hours, career aspirations and attitudes to work/life balance, overseas experience, skill level, time-out of the workforce (debated influence on skill sets), size and performance of the organisation, self-confidence, mentoring, flexibility to move, and gender, and applying statistical analysis may provide confirmation for the model. This could also incorporate a longitudinal approach, as it follows up on Whiting & Wright (2001) with some modification. This would be interesting as a record of social change if, of course, social change is observed.

In addition, an experimental survey investigating promotion decisions for CAs who adopt alternative work/family strategies would also be a useful test. In fact, I have recently carried out one such test (Whiting & Van Vugt, 2006) and propose additional variations. At this early stage, the Whiting & Van Vugt (2006) study indicates that gender alone does not impact on promotion decisions, but its effect is more apparent when combined with family structure. Case studies of accountants in organisations which show culture change from the male career model would also be insightful. I would also be most interested in interviewing male CAs who have adopted a family-centred work/family strategy, possibly accessing them through NZICA’s list of “temporarily retired” CAs.
This research was focussed on those who are in the middle and senior years of their careers. It would be interesting to locate and interview older women (if there are any) who have taken extended parental leave from the profession, but who returned at a later date and achieved senior positions. This may provide insight into organisational cultures which foster that achievement. Another direction would be to interview those who are in the early years of their CA careers about their expectations with regard to work/life balance and combining work and family. This would also add another dimension to the longitudinal view of social and organisational change. There was also some suggestion in this research that being non-Pakeha and being “lower class” in Christchurch may make it more difficult for female CAs to achieve seniority in the paid workforce in New Zealand. This would be a fruitful avenue for further research, as ethnicity and class are argued to interact with gender in career progression (Gallhofer, 1999).

Any of these above research studies would contribute to our understanding of New Zealand CA career progression and the implications for those with family responsibilities. The proposed range of methods endorse my belief that the choice of method is guided by the research question to be answered ("pragmatic" methodology).
7. Bibliography


Hartmann, H. (1995). The Family as the Locus of Gender, Class, and Political Struggle: The Example of Housework. In Tuana, N. and Tong, R. (Eds.), *Feminism and...*


Li, C. and Wearing, B. (2001). The Glass Ceiling and Directors of Large UK Quoted Companies (No. No 01/08): University of Essex.


Macfie, R. (2001). Choosing Childcare - good quality can be spotted if you know what to look for. The Independent, 10(415), 15.


8. Appendices

8.1 Request for Interview, Information, and Consent Form Sent to 1084 Chartered Accountants

8 December 2001

Dear

I am a Lecturer at the University of Otago who is also undertaking a PhD in Accounting. My research area of interest is career progression within the accountancy profession, and the factors that could impact on this. Examples of these factors are qualifications, work experience, career aspirations, gender, family responsibilities and the work/life balance. I am particularly interested in the differences in the career progression of men and women, and the reasons for this. One of the potential outcomes of the research is to recommend changes that could be made in professional accountancy workplaces and the profession in general, to enhance career progression, work conditions, and the work/life balance for both men and women.

I am writing to request your participation in this research. If you are willing, I would like to interview you (either in person or by telephone) with a view to discussing career progression for Chartered Accountants and to hear your story. I am particularly keen to hear from a wide variety of Chartered Accountants, who differ in relation to their employing organisation’s size, location and focus, their gender, ethnicity, personal characteristics, work/life arrangements, position in their firm or other matters. Some of this background information will be requested from you in a written form.

I anticipate that the interview will be an enjoyable experience for both of us. My preference is to conduct the interview in person, but some interviews may be made over the telephone depending on the number of willing interviewees, their locations, and my financial and time constraints. The interview would take place at a convenient time and place in your city or town (if in person) to be arranged between you and myself. These interviews would take place from late January to early March 2002. I anticipate that the interview would take approximately one hour if in person, or thirty minutes if by telephone. To enable me to revisit your comments and think them over after the interview, I would like to request your permission to tape our conversation and subsequently have it transcribed by a professional transcriber. At this point, your name would be changed to that of a fictitious person, so as to protect your identity.

As required by the University Ethics Committee, I have enclosed an information sheet and consent form, which provide details of the project, and outline your rights as a participant. If you choose to participate, please return the consent form and the Background Information sheet in the reply-paid envelope provided.

If you have any questions about this project, either now or in the future, please feel free to phone me (reverse charges) or email me.

Thank you for taking the time to read this request and I look forward to your participation in the study.

Yours sincerely
PHD PROJECT: EXPERIENCED CHARTERED ACCOUNTANTS IN NEW
ZEALAND: THEIR CAREER PROGRESSION AND THE INFLUENCE
OF GENDER

INFORMATION SHEET FOR PARTICIPANTS

Thank you for showing an interest in this project. Please read this information sheet carefully before deciding whether or not to participate. If you decide to participate I thank you. If you decide not to take part there will be no disadvantage to you of any kind and I thank you for considering my request.

The aim of this project is to investigate career progression of New Zealand Chartered Accountants and the factors affecting this, in particular gender. Your experiences will be combined with information from prior literature, statistical data and stated career progression policies of large New Zealand Public Practice firms. One of the potential outcomes of the research is to recommend changes that could be made in professional accountancy workplaces and the profession in general, to enhance career progression, work conditions, and the work/life balance for both men and women.

Should you agree to take part in this project, you will be asked to complete an initial Background Information sheet (attached) and later take part in a telephone interview of approximately 30 minutes or a face-to-face meeting of about an hour. This will be scheduled at your convenience in the period from late January to early March 2002. Just prior to the interview you will be asked to complete a Biographical Details sheet. This will eliminate the need to ask these questions in the interview. Some of the questions on the Background Information and Biographical Details sheet may be considered by you to be personal. I have asked these questions in order to understand the relationship between working life and life outside work, and would greatly appreciate it if you could share this information with me. However you may decline to answer any of these questions if you so wish, without any disadvantage to yourself. All this biographical information on individuals will be kept separately from the interview data, will remain confidential and will only be viewed by myself.

Participation is encouraged from a wide variety of Chartered Accountants. Ideally, participants will vary by factors such as their employing organisation's size, location and focus, their ethnicity, gender, personal characteristics, work/life arrangements, and position in their firm.
The interview will be loosely structured and informal. For the first few minutes of the interview we will discuss the project and you will have the opportunity to ask questions regarding the procedures and purposes of the interview. The interview questions will deal with your education and employment choice, your work experiences and progression, your work/life balance, changes in the profession that are related to career progression, and the relationship of gender with all of the above. The interview involves an open-questioning technique where the precise nature of the questions to be asked have not been determined in advance, but will depend on the way in which the interview develops. Consequently, although the University Ethics Committee is aware of the general areas to be explored in the interview, the Committee has not been able to review the precise questions to be used. Therefore, if the line of questioning develops in such a way that you feel hesitant of uncomfortable, you may decline to answer any particular question(s) and you may withdraw from the interview, without any disadvantage to yourself of any kind.

I would like to tape and transcribe our conversation. This will enable me to revisit your comments and think them over after the interview. It will allow me to have a much more accurate record of what you say in the interview than I would have, if I relied on written notes and memory alone. The tape will be transcribed verbatim by a professional transcriber, who will sign an agreement specifying that all information in the transcript will be kept confidential, and the tapes and transcripts will be kept secure. The transcriber will change your name and any identifying information about individuals other than yourself to pseudonyms. However a record of an interviewee’s pseudonym will need to be kept so that correct matching to biographical data can be made.

Supplying information and participation in the project is at your discretion, and you may withdraw from the process at any time without any disadvantage to yourself of any kind. If you terminate the research process before its conclusion, or are unable to continue, I will destroy the Background Information and Biographical Details sheet, the tape and transcript, if you so request.

The Background Information and Biographical Details sheets, the interviewee-pseudonym record, the printed transcript and the tape will be kept in separate locked drawers in my office in the Department of Accountancy and Business Law, to which only I have access. Computer files of the transcripts will be kept on my office computer, which requires a password for access.

As part of my PhD thesis, the transcripts will be related to the background and biographical information and subsequently analysed for themes. Results of the PhD may be published but any data included will in no way be linked to any specific participant. You are most welcome to request a copy of the results of the research should you wish. At the end of the PhD any personal information will be destroyed immediately except that, as required by the University’s research policy, any raw data on which the results of the PhD or related publications depend will be retained in secure storage for five years, after which it will be destroyed.
No remuneration can be offered for your participation in this project. I greatly appreciate your generosity in sharing your experiences with me.

If you have any questions about this project, either now or in the future, please feel free to phone me (reverse charges) at 03-479-0912 (work) or email me at rwhiting@business.otago.ac.nz. The Ethics Committee of the University of Otago has reviewed and approved this project.
PHD PROJECT: EXPERIENCED CHARTERED ACCOUNTANTS IN NEW ZEALAND: THEIR CAREER PROGRESSION AND THE INFLUENCE OF GENDER

CONSENT FORM FOR PARTICIPANTS

I have read the Information Sheet concerning this project and understand what it is about. All my questions have been answered to my satisfaction. I understand that I am free to request further information at any stage.

I know that:

1. My participation in the project is entirely voluntary;

2. I am free to withdraw from the project at any time without disadvantage;

3. The Background Information and Biographical Details sheets, audio-tapes and transcripts will be destroyed at the conclusion of the PhD, but any raw data on which the results of the project depend will be retained in secure storage for five years, after which it will be destroyed;

4. I may decline to answer any questions on the Background Information and Biographical Details sheets if I so wish, without any disadvantage to myself of any kind;

5. The precise nature of the questions to be asked in the interview have not been determined in advance, but will depend on the way in which the interview develops. Consequently, although the Ethics Committee is aware of the general areas to be explored in the interview, the Committee has not been able to review the precise questions to be used;

6. If the line of questioning develops in such a way that I feel hesitant or uncomfortable, I may decline to answer any particular question(s) and I may withdraw from the interview, without any disadvantage to myself of any kind;

7. I may withdraw from the process at any time without any disadvantage to myself of any kind. If I terminate the research process before its conclusion, or am unable to continue, then the Background Information and Biographical Details sheets, the tape and transcript, will be destroyed at my request;

8. No remuneration is offered for my participation in this project;

9. The results of the PhD may be published but my anonymity will be preserved.
I agree to take part in this project.

..............................................  ....................
(Signature of participant)            (Date)

This project has been reviewed and approved by the Ethics Committee of the University of Otago.
8.2 Initial Background Sheet Sent to 1084 Chartered Accountants

BACKGROUND INFORMATION SHEET

It would be most helpful to me if you complete all the following questions

1. Full name

2. Contact details:
   Postal Address

3. Age

4. To which ethnic group(s) do you belong?
5. Father’s main occupation ____________________________

6. Mother’s main occupation ____________________________
   Was she engaged in paid work (please specify whether full-time or part-time) when you were:
   Aged under 5 years? ____________________________
   At school? ____________________________
   Later, when child(ren) left home? ____________________________

7. In which year did you become a Chartered Accountant Member of the Institute of Chartered Accountants of New Zealand (formerly an ACA member of the New Zealand Society of Accountants)?
   ____________________________

8. Current Employment Position:
   Job Title ____________________________
   Full-time or part-time? ____________________________
   Employer ____________________________
   Type of firm (e.g. Industry/Public practice/Public Sector etc) ____________________________
   Size of firm (e.g. Small/Medium/Large) ____________________________

9. What is your relationship/marital status (e.g. married/ never married/ engaged/ living with partner/ divorced/ widowed etc)?
   ____________________________
10. Current household:

Number of Members

Relationship to you (e.g. husband/flatmate/stepchild etc)

11. I would like to schedule an interview with you during the period from late January to early March 2002. Can you indicate below some times (days and time of day) that could be suitable during that period, and unsuitable times when you would be unavailable (e.g. on leave or busy period at work)?

Suitable times during late January to early March 2002

Unsuitable times during late January to early March 2002
My first preference would be for a face-to-face interview in your own town or city, but due to various limitations (location, financial and time resources etc), the interview may be conducted over the telephone. Could you please indicate a suitable venue(s) for a face-to-face interview?

Suitable venue and address


Please place the completed consent form and Background Information sheet in the reply-paid envelope provided, and return to me as soon as possible. Thank you for your assistance and I look forward to talking with you.

Yours sincerely
Rosalind Whiting
Lecturer and PhD candidate
University of Otago
# 8.3 Quantitative Descriptive Data for 302 Respondents

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<th>MALE CAs</th>
<th>TOTAL CAs</th>
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<td>302</td>
</tr>
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<td>32-64</td>
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</tr>
<tr>
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<td>2.0</td>
</tr>
<tr>
<td>% Asian (includes India &amp;</td>
<td>4.4</td>
<td>2.8</td>
<td>3.6</td>
</tr>
<tr>
<td>Sri Lanka)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% other</td>
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<td>2.8</td>
<td>3.3</td>
</tr>
<tr>
<td>Place of Work</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% public practice</td>
<td>31.7</td>
<td>29.1</td>
<td>30.5</td>
</tr>
<tr>
<td>% industry/manufacturing</td>
<td>20.4</td>
<td>27.8</td>
<td>24.0</td>
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<tr>
<td>% public sector</td>
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</tr>
<tr>
<td>% education</td>
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</tr>
<tr>
<td>% other</td>
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<td>12.6</td>
<td>13.8</td>
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<td>Size of Firm</td>
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<td></td>
</tr>
<tr>
<td>% small</td>
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<td>33.8</td>
<td>32.3</td>
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<tr>
<td>% medium</td>
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<td>33.1</td>
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</tr>
<tr>
<td>% large</td>
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<td>33.1</td>
<td>34.2</td>
</tr>
<tr>
<td>Geographical Location</td>
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<tr>
<td>% North Auckland</td>
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<td>0.7</td>
<td>3.3</td>
</tr>
<tr>
<td>% Auckland</td>
<td>34.8</td>
<td>32.7</td>
<td>33.8</td>
</tr>
<tr>
<td>% Waikato</td>
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<td>6.1</td>
<td>7.9</td>
</tr>
<tr>
<td>% Taranaki/Central NI/East Coast</td>
<td>12.9</td>
<td>14.3</td>
<td>13.6</td>
</tr>
<tr>
<td>% Wellington region</td>
<td>20.6</td>
<td>24.5</td>
<td>22.5</td>
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<tr>
<td>% Nelson/Malborough/West Coast</td>
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<td>4.8</td>
<td>3.0</td>
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<tr>
<td>% Canterbury</td>
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<td>10.9</td>
<td>10.6</td>
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<tr>
<td>% Otago/Southland</td>
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<td>5.3</td>
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<tr>
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<tr>
<td>% fulltime</td>
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<tr>
<td>% part-time</td>
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<tr>
<td>% other (leave etc)</td>
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<td>Marital Status</td>
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<td>84.3</td>
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</tr>
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<td>6.8</td>
<td>9.0</td>
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<td>6.6</td>
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<tr>
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<td>3.4</td>
</tr>
<tr>
<td></td>
<td>FEMALE CAs</td>
<td>MALE CAs</td>
<td>TOTAL CAs</td>
</tr>
<tr>
<td>----------------------</td>
<td>------------</td>
<td>----------</td>
<td>-----------</td>
</tr>
<tr>
<td>Average Number of</td>
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<td>1.45</td>
</tr>
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<td>Children in Household</td>
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<td>Career Status*</td>
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<td>% Level 0</td>
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<td>1.4</td>
<td>1.7</td>
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<td>% Level 5</td>
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<tr>
<td>% Level 6</td>
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<td>Average level</td>
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<tr>
<td>Father’s Occupation</td>
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</tr>
<tr>
<td>% Trade</td>
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<td>20</td>
</tr>
<tr>
<td>% Farming/orcharding</td>
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<td>13</td>
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</tr>
<tr>
<td>% Office/administration</td>
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<tr>
<td>% Professional</td>
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<td>22</td>
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<tr>
<td>% Senior Management</td>
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<tr>
<td>% Semiskilled</td>
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<tr>
<td>% Unskilled</td>
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<td>4</td>
</tr>
<tr>
<td>% Homemaker</td>
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<tr>
<td>% Retailer/own business</td>
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</tr>
<tr>
<td>% salespeople</td>
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<td>3</td>
<td>3</td>
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<tr>
<td>Mother’s Occupation</td>
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<td></td>
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<tr>
<td>% Trade</td>
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<td>% Farming/orcharding</td>
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<td>% Semiskilled</td>
<td>4</td>
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<td>% Unskilled</td>
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</tr>
<tr>
<td>% Homemaker</td>
<td>32</td>
<td>41</td>
<td>36</td>
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<tr>
<td>% Retailer/own business</td>
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</tr>
<tr>
<td>% salespeople</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

* Categorised as:
Level 0 = unemployed
Level 1 = accountant with no management responsibilities, assistant lecturer, teaching fellow, tutor
Level 2 = middle management accountant, lecturer, teacher, self-employed contractor
Level 3 = CEO/General Manager/CFO/ Company secretary/financial controller of small corporate, senior lecturer, senior accountant in medium and small practices, CA with management responsibilities, consultant investigating officer in public sector
Level 4 = Partner/principal/director of small public practice or other firm, Associate professor, secondary school HOD, senior manager in larger public practice or corporate, senior investigating officer in public sector
Level 5 = Partner/principal/director of medium public practice or other firm, CEO/General Manager/CFO/ Company secretary/financial controller of medium corporate,
department or divisional head for large corporation/tertiary institution/public sector.
Professor, Associate Director of large CA firm
Level 6 = Partner/principal/director/owner of large public practice or other firm, CEO/
General Manager/CFO of medium corporate or public sector body, director of large
publicly listed companies
8.4 Interview Time and Biographical Details Sheets Sent to 73 Potential Interviewees

January 2002

Dear

Thank you very much for agreeing to participate in my research study on experienced Chartered Accountants, their career progression and the influence of gender. I greatly appreciate your generosity in offering to share your experiences with me.

Your face-to-face interview has been scheduled to take place:

On

At

On the following sheet, please indicate whether these arrangements are satisfactory and if not, please suggest a more suitable time or place. I will try to accommodate changes but as you can appreciate I need to travel from Dunedin to interview and am attempting to schedule a number of interviews in one location on one day.

I will confirm the interview arrangements with you several days before it is scheduled to occur.

I would just like to remind you that supplying information and participation in the project is at your discretion, and you may withdraw from the process at any time without any disadvantage to yourself of any kind. If you terminate the research process before its conclusion, or are unable to continue, I will destroy the Background Information and Biographical Details sheet, the tape and transcript, if you so request.

Now could you please complete the interview arrangements form and the Biographical Details sheet and return these to me in the reply-paid envelope provided?

Yours sincerely

Rosalind Whiting
Lecturer and PhD candidate
Department of Accountancy and Business Law
University of Otago
Telephone 03-4798109 email: rwhiting@business.otago.ac.nz
PHD PROJECT: EXPERIENCED CHARTERED ACCOUNTANTS IN NEW ZEALAND: THEIR CAREER PROGRESSION AND THE INFLUENCE OF GENDER

INTERVIEW ARRANGEMENTS

Name:

The interview arrangements are (please tick):

Suitable

Unsuitable

If they are unsuitable please explain why, and make some alternative suitable suggestion.
PHD PROJECT: EXPERIENCED CHARTERED ACCOUNTANTS IN NEW
ZEALAND: THEIR CAREER PROGRESSION AND THE INFLUENCE OF
GENDER

BIOGRAPHICAL DETAILS SHEET

Name:

It would be most helpful to me if you complete all the questions in Section A

Section A

1. University and professional qualifications

2. Employment History
   For each job leading to your current occupation, please fill in the following details:

<table>
<thead>
<tr>
<th>JOB</th>
<th>EMPLOYER</th>
<th>DURATION (DATES)</th>
<th>JOB TITLE</th>
<th>FULL-TIME (F) OR PART-TIME (P)</th>
<th>MAIN REASON(S) FOR LEAVING</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
<td></td>
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<td>3rd</td>
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<td>4th</td>
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<td>5th</td>
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<tr>
<td>6th</td>
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</tr>
<tr>
<td>7th</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
If you need further space, please continue on the back of this sheet.

3. Income level of current position (if you work part-time please indicate how many hours per week)

_________________________________________________________________________

Section B

If you are, or ever have been in a marriage or a relationship in the nature of a marriage, it would be most helpful to me if you could complete the following section.

4. Please provide the following details of your marriage(s).

<table>
<thead>
<tr>
<th>MARRIAGE (or equivalent)</th>
<th>DURATION (DATES)</th>
<th>AGE OF PARTNER AT BEGINNING OF MARRIAGE</th>
<th>MAIN OCCUPATION OF PARTNER DURING MARRIAGE*</th>
<th>WAS PARTNER’S OCCUPATION FULL-TIME OR PART-TIME?*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Previous(1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* It is realized that this may have changed during the duration of the relationship. You can note this below or we can explore this in your interview.

If you need further space, please continue on the back of this sheet.

5. How many children do you have? ____________________________________________________________________

If you have children, please provide details of their ages below. If they are aged under 14 years, also provide details of the arrangements for their care during your working hours (e.g. daycare /spouse does not work and cares for them/ lives with ex-wife and only see him on weekends etc)
Please place the completed interview arrangements form and Biographical Details sheet in the reply-paid envelope provided, and return to me as soon as possible. Thank you for your assistance and I look forward to talking with you.

Yours sincerely
Rosalind Whiting
Lecturer and PhD candidate
University of Otago
8.5 Feedback to Non-Interviewed Respondents

19 March 2002

Dear

In December last year I wrote to you requesting your participation in an interview concerned with career progression within the accountancy profession. Thank you for agreeing to participate in this project. I was overwhelmed by the response, as 300 Chartered Accountants across New Zealand agreed to be involved. Unfortunately my resources did not allow me to speak to everyone of these people, and during January and February this year I interviewed 69 of these respondents in person. These Chartered Accountants were both male and female, were aged between 30 and 60 years, and were working in a wide range of organisations. I interviewed people from Auckland, Hamilton, New Plymouth, Wellington, Christchurch, Temuka, Oamaru, Dunedin and Invercargill.

Although you were not interviewed, I value your interest in this project. Once my university teaching finishes in October, I will continue with the analysis of all my interview transcripts. Should factors that need further evidence or clarification arise, I may request your assistance on a short questionnaire on that issue. As always, your participation would be voluntary and your identity confidential.

Aside from fulfilling the requirements of my PhD, it is hoped that this research will have practical relevance. Amongst other things, I would hope to publish an article on the study in the Institute’s Chartered Accountants’ Journal.

Once again, thank you for volunteering your time for this study. My research could not take place without willing participants, and I am grateful to you all.

Yours sincerely

Rosalind Whiting
Lecturer and PhD candidate
Department of Accountancy and Business Law
University of Otago
Telephone 03-4798109
email: rwhiting@business.otago.ac.nz
### 8.6 Quantitative Descriptive Data for 69 Interviewees

<table>
<thead>
<tr>
<th></th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
<th>TOTAL CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Number</strong></td>
<td>42</td>
<td>27</td>
<td>69</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average age (years)</td>
<td>44.4</td>
<td>43.8</td>
<td>44.2</td>
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<tr>
<td>Range</td>
<td>32-59</td>
<td>33-55</td>
<td>32-59</td>
</tr>
<tr>
<td><strong>Ethnicity</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% European/Pakeha</td>
<td>81.8</td>
<td>89.7</td>
<td>84.9</td>
</tr>
<tr>
<td>% Māori</td>
<td>4.5</td>
<td>3.4</td>
<td>4.1</td>
</tr>
<tr>
<td>% Asian (includes India &amp; Sri Lanka)</td>
<td>9.0</td>
<td>3.4</td>
<td>6.8</td>
</tr>
<tr>
<td>% other</td>
<td>4.7</td>
<td>3.5</td>
<td>4.2</td>
</tr>
<tr>
<td><strong>Year-of-Membership group</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1987-1993 (no. and % of respondents in that group)</td>
<td>11 (18.0)</td>
<td>9 (16.7)</td>
<td>20 (17.4)</td>
</tr>
<tr>
<td>1980-86</td>
<td>20 (29.9)</td>
<td>10 (18.9)</td>
<td>30 (25.0)</td>
</tr>
<tr>
<td>1973-79</td>
<td>11 (40.7)</td>
<td>8 (20.0)</td>
<td>19 (28.4)</td>
</tr>
<tr>
<td><strong>Qualifications</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% without degree (Polytechnic CA)</td>
<td>11.9</td>
<td>18.5</td>
<td>14.5</td>
</tr>
<tr>
<td>% Undergraduate degree</td>
<td>85.7</td>
<td>77.9</td>
<td>82.6</td>
</tr>
<tr>
<td>% other professional qualifications</td>
<td>16.7</td>
<td>33.3</td>
<td>23.2</td>
</tr>
<tr>
<td>% Honours degree</td>
<td>7.1</td>
<td>0.0</td>
<td>4.3</td>
</tr>
<tr>
<td>% Masters degree</td>
<td>9.5</td>
<td>3.7</td>
<td>7.2</td>
</tr>
<tr>
<td>% Teaching Diploma</td>
<td>7.1</td>
<td>0.0</td>
<td>4.3</td>
</tr>
<tr>
<td><strong>Place of Work</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% public practice (global, medium, small)</td>
<td>28.9 (8.9, 11.1, 8.9)</td>
<td>42.9 (21.4, 0, 21.4)</td>
<td>34.2 (13.7, 6.8, 13.7)</td>
</tr>
<tr>
<td>% industry/manufacturing</td>
<td>13.3</td>
<td>17.9</td>
<td>15.1</td>
</tr>
<tr>
<td>% public sector</td>
<td>20.2</td>
<td>21.4</td>
<td>20.5</td>
</tr>
<tr>
<td>% education</td>
<td>8.9</td>
<td>0.0</td>
<td>8.2</td>
</tr>
<tr>
<td>% financial services</td>
<td>11.0</td>
<td>3.6</td>
<td>5.5</td>
</tr>
<tr>
<td>% other</td>
<td>17.7</td>
<td>14.2</td>
<td>16.5</td>
</tr>
<tr>
<td><strong>Size of Firm</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% small</td>
<td>23.9</td>
<td>14.8</td>
<td>20.5</td>
</tr>
<tr>
<td>% medium</td>
<td>34.8</td>
<td>40.8</td>
<td>37.0</td>
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<tr>
<td>% large</td>
<td>41.3</td>
<td>44.4</td>
<td>42.5</td>
</tr>
<tr>
<td><strong>Public Practice Firms</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% starting career in public practice firm</td>
<td>64.3</td>
<td>66.7</td>
<td>65.2</td>
</tr>
<tr>
<td>% spending majority of working life in public practice firms</td>
<td>38.1</td>
<td>37.0</td>
<td>37.3</td>
</tr>
<tr>
<td><strong>Working Hours</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% fulltime</td>
<td>73.8</td>
<td>92.6</td>
<td>81.2</td>
</tr>
<tr>
<td>% part-time</td>
<td>26.2</td>
<td>7.4</td>
<td>18.8</td>
</tr>
<tr>
<td></td>
<td>FEMALE CAs</td>
<td>MALE CAs</td>
<td>TOTAL CAs</td>
</tr>
<tr>
<td>-------------------------</td>
<td>------------</td>
<td>----------</td>
<td>-----------</td>
</tr>
<tr>
<td>Geographical Location</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% Auckland</td>
<td>33.3</td>
<td>22.2</td>
<td>29.0</td>
</tr>
<tr>
<td>% Hamilton</td>
<td>7.1</td>
<td>7.5</td>
<td>7.3</td>
</tr>
<tr>
<td>% New Plymouth</td>
<td>7.1</td>
<td>11.1</td>
<td>8.7</td>
</tr>
<tr>
<td>% Wellington</td>
<td>26.3</td>
<td>22.2</td>
<td>24.6</td>
</tr>
<tr>
<td>% Canterbury</td>
<td>11.9</td>
<td>25.9</td>
<td>17.4</td>
</tr>
<tr>
<td>% Otago/Southland</td>
<td>14.3</td>
<td>11.1</td>
<td>13.0</td>
</tr>
<tr>
<td>Marital Status</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% married/living with</td>
<td>54.7</td>
<td>77.8</td>
<td>63.8</td>
</tr>
<tr>
<td>long-term heterosexual</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>partner</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>% living with long-term</td>
<td>2.4</td>
<td>3.7</td>
<td>2.9</td>
</tr>
<tr>
<td>homosexual partner</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>% remarried/living with</td>
<td>23.8</td>
<td>7.4</td>
<td>17.4</td>
</tr>
<tr>
<td>new partner</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>% separated/divorced/</td>
<td>14.3</td>
<td>7.4</td>
<td>11.6</td>
</tr>
<tr>
<td>widowed</td>
<td></td>
<td></td>
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<tr>
<td>% never married</td>
<td>4.8</td>
<td>8.7</td>
<td>4.3</td>
</tr>
<tr>
<td>Average number of</td>
<td>1.3</td>
<td>1.1</td>
<td>1.2</td>
</tr>
<tr>
<td>marriages if ever</td>
<td></td>
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</tr>
<tr>
<td>married</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Average Number in</td>
<td>3.0</td>
<td>4.0</td>
<td>3.4</td>
</tr>
<tr>
<td>Present household:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Children</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average Number</td>
<td>1.7</td>
<td>2.6</td>
<td>2.0</td>
</tr>
<tr>
<td>Average Number in</td>
<td>1.2</td>
<td>2.1</td>
<td>1.6</td>
</tr>
<tr>
<td>present household:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% of ever married with</td>
<td>25</td>
<td>7.7</td>
<td>18.2</td>
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<tr>
<td>no children</td>
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<tr>
<td>Age of Children</td>
<td></td>
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</tr>
<tr>
<td>% preschool</td>
<td>5.6</td>
<td>14.3</td>
<td>9.9</td>
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<tr>
<td>% primary school</td>
<td>35.2</td>
<td>35.7</td>
<td>35.5</td>
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<tr>
<td>% high school</td>
<td>28.2</td>
<td>12.9</td>
<td>20.6</td>
</tr>
<tr>
<td>% adult</td>
<td>31.0</td>
<td>37.1</td>
<td>34.0</td>
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<tr>
<td>Career Status*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% Level 1</td>
<td>4.8</td>
<td>3.7</td>
<td>4.3</td>
</tr>
<tr>
<td>% Level 2</td>
<td>9.5</td>
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<tr>
<td>% Level 3</td>
<td>19.0</td>
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<tr>
<td>% Level 4</td>
<td>31.0</td>
<td>37.0</td>
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<td>% Level 5</td>
<td>26.2</td>
<td>29.6</td>
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<td>% Level 6</td>
<td>9.5</td>
<td>22.2</td>
<td>14.5</td>
</tr>
<tr>
<td>Average level</td>
<td>3.9</td>
<td>4.6</td>
<td>4.2</td>
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<tr>
<td>Work Experience</td>
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<tr>
<td>Average number of</td>
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<td>4.3</td>
<td>5.1</td>
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<tr>
<td>workplaces</td>
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<td>Average years worked</td>
<td>20.6</td>
<td>23.7</td>
<td>21.8</td>
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<tr>
<td>Average % worked of</td>
<td>83.4</td>
<td>97.8</td>
<td>89.1</td>
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<tr>
<td>possible working years</td>
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<tr>
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<td>FEMALE CAs</td>
<td>MALE CAs</td>
<td>TOTAL CAs</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>------------</td>
<td>----------</td>
<td>-----------</td>
</tr>
<tr>
<td><strong>Salary</strong> (Part-time was adjusted to fulltime basis)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% disclosing salary</td>
<td>73.8</td>
<td>77.8</td>
<td>75.4</td>
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<tr>
<td>Average base salary (NZ$)</td>
<td>76,348</td>
<td>111,310</td>
<td>90,467</td>
</tr>
<tr>
<td>% with bonus scheme</td>
<td>25.8</td>
<td>14.3</td>
<td>21.2</td>
</tr>
<tr>
<td><strong>Time-Out of Workforce</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% who had taken time out</td>
<td>73.8</td>
<td>33.8</td>
<td>58.0</td>
</tr>
<tr>
<td>% for childcare</td>
<td>51.1</td>
<td>8.3</td>
<td>42.1</td>
</tr>
<tr>
<td>% for study</td>
<td>22.2</td>
<td>33.3</td>
<td>24.6</td>
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<tr>
<td>% for travel</td>
<td>13.3</td>
<td>16.7</td>
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</tr>
<tr>
<td>% for health &amp; personal development</td>
<td>8.9</td>
<td>8.3</td>
<td>8.8</td>
</tr>
<tr>
<td>% to follow spouse/partner</td>
<td>4.4</td>
<td>0.0</td>
<td>3.5</td>
</tr>
<tr>
<td>% partially retiring</td>
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<td>16.7</td>
<td>3.5</td>
</tr>
<tr>
<td>% between jobs</td>
<td>0.0</td>
<td>16.7</td>
<td>3.5</td>
</tr>
<tr>
<td><strong>Reasons to leave jobs</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>% dissatisfied with previous job</td>
<td>12.4</td>
<td>5.5</td>
<td>10.1</td>
</tr>
<tr>
<td>% opportunities of new job</td>
<td>34.9</td>
<td>51.8</td>
<td>40.5</td>
</tr>
<tr>
<td>% personal (includes childcare)</td>
<td>18.8</td>
<td>3.6</td>
<td>13.7</td>
</tr>
<tr>
<td>% travel</td>
<td>11.9</td>
<td>15.5</td>
<td>13.1</td>
</tr>
<tr>
<td>% study</td>
<td>4.1</td>
<td>1.8</td>
<td>3.4</td>
</tr>
<tr>
<td>% imposed/redundancy</td>
<td>10.6</td>
<td>19.1</td>
<td>13.4</td>
</tr>
<tr>
<td>% location</td>
<td>7.3</td>
<td>2.7</td>
<td>5.8</td>
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<tr>
<td><strong>Spouse's Employment when children were young</strong></td>
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<td></td>
</tr>
<tr>
<td>% Fulltime</td>
<td>72.2</td>
<td>3.7</td>
<td>42.9</td>
</tr>
<tr>
<td>% Part-time</td>
<td>13.9</td>
<td>14.8</td>
<td>14.3</td>
</tr>
<tr>
<td>% None</td>
<td>13.9</td>
<td>81.5</td>
<td>42.9</td>
</tr>
<tr>
<td><strong>Father's Occupation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% Trade</td>
<td>22.0</td>
<td>22.0</td>
<td>22.0</td>
</tr>
<tr>
<td>% Farming/orcharding</td>
<td>18.0</td>
<td>18.0</td>
<td>18.0</td>
</tr>
<tr>
<td>% Office/administration</td>
<td>13.0</td>
<td>14.0</td>
<td>13.0</td>
</tr>
<tr>
<td>% Professional</td>
<td>18.0</td>
<td>14.0</td>
<td>16.0</td>
</tr>
<tr>
<td>% Senior Management</td>
<td>10.0</td>
<td>14.0</td>
<td>11.0</td>
</tr>
<tr>
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<tr>
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<tr>
<td>% Homemaker</td>
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<td>10.0</td>
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<tr>
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<td>5</td>
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* Categorised as:
Level 1 = accountant with no management responsibilities, assistant lecturer, teaching fellow, tutor
Level 2 = middle management accountant, lecturer, teacher, self-employed contractor
Level 3 = CEO/General Manager/CFO/ Company secretary/financial controller of small corporate, senior lecturer, senior accountant in medium and small practices, CA with management responsibilities, consultant investigating officer in public sector
Level 4 = Partner/principal/director of small public practice or other firm, Associate professor, secondary school HOD, senior manager in larger public practice or corporate, senior investigating officer in public sector
Level 5 = Partner/principal/director of medium public practice or other firm, CEO/ General Manager/CFO/ Company secretary/financial controller of medium corporate, department or divisional head for large corporation/tertiary institution/public sector. Professor, Associate Director of large CA firm
Level 6 = Partner/principal/director/owner of large public practice or other firm, CEO/ General Manager/CFO of medium corporate or public sector body, director of large publicly listed companies
8.7 First Feedback Sheet Sent to 69 Interviewees

27 February 2003

Dear

It is now a year since I interviewed you about your career progression within the accountancy profession as part of my PhD research. I would like to thank you again for sharing your interesting career and personal histories with me.

Unfortunately the career of an academic is such that I cannot concentrate on my PhD research all the time, so my analysis is, at this time, not fully complete. I have analysed all the background information provided to me, and am making progress on analysing the interviews. However I felt it was time that I made contact with you and let you know about my results to date.

I sent requests for interviews to a randomly selected sample of 1084 non-retired Chartered Accountants who became members of the profession between 1973 and 1993. I was overwhelmed by the number of people who agreed to be interviewed, 302 in fact! From this group, I selected and interviewed 69 Chartered Accountants from Invercargill, Dunedin, Oamaru, Temuka, Christchurch, Wellington, New Plymouth, Hamilton and Auckland, as well as speaking to three Human Resource Managers in public practice accounting firms. In line with my research questions, I interviewed CAs who were reasonably representative of all the respondents, but I did interview more women than men, more women with higher job status, and more ethnic minorities than was found in the total respondent group.

As a group the interviewees were aged on average 45 years and worked in a wide variety of organisations. Women were far more heavily represented in part-time work and this related mainly to caring for children – for men part-time work was a rare occurrence and was due to semi-retirement or employment problems such as redundancy, not childcare. Male CAs were more likely to be married or in a long-term relationship and for these to be their first marriages, and they had larger households and more children than their female counterparts. This was balanced by their domestic set-ups- 82% of the men had spouses who gave up work when children entered the family, and only a small number of these spouses returned to part-time or full-time work at a later date. As expected the picture for female CAs was the opposite, but in addition showed more variety in the way family and work arrangements were managed. As well as working part-time with a fulltime working husband, there were also a not insignificant number of dual career marriages, and ones in which the female was the major income earner.

In general the quantitative analysis demonstrated that women can do well in accountancy and climb the career ladder until they marry and start having children. Then a variety of pathways can be taken. Career breaks, part-time work, more than 2 children and numerous short-term jobs generally impact negatively on their career status. For childless women, women with one child, main income earner women and women in dual career partnerships, there is no impact or it is not so marked. Men, however, do best in their careers when they start families, and have a supportive spouse who takes primary responsibility for the children. In fact the more children they have, the higher career

164 91% of respondents identified as European/Pakeha
status they achieve. But no, I'm not suggesting that you have more children in order to get that promotion!

Three-quarters of the interviewees started their accountancy career in a public practice firm. Contrary to the new concept of “changing jobs to get up the corporate ladder”, the highest job status and salary were for those interviewees that remained within the public practice CA environment and usually with one employer. Women who stay with one employer tend to achieve higher career status at an earlier age than men and if they have no/few children or childcare responsibilities, they can achieve to a high status.

For both men and women, the major reason for changing jobs was the advantages that the new job could offer (promotion, salary increase, challenge, change in sector etc). Travel (typically the “great NZ OE”) and external forces such as redundancy and restructuring were also important reasons for the male CAs. Female CAs, on the other hand, also left jobs for personal reasons (predominantly childcare), travel, and because of dissatisfaction with their previous job (insufficient work, boredom, ethical issues, disillusionment and undervalued). Dissatisfaction was not an important reason for departure for their male colleagues.

These results bring up a myriad of questions; for example, are women getting less stimulating jobs and is this related to organisational structures, and how can men and women manage the advent of children to give success in both work and private arenas of their lives? The interview data is providing some insight into these types of questions. Of particular interest are those people who did something different; e.g. dual career marriages, female main income earners, men who work part-time, men who trade off some career success for increased involvement in parenting, small business ownership for both career and lifestyle reasons, and part-time accounting partners. The changes in home and workplace practices that accompany these alternatives are of interest and may highlight new ways forward. Particular themes that I am looking at when analysing your interviews are:

(i) Female CAs’ strategies for combining their public and private lives
(ii) The influence of children on organisational status for both male and female CAs
(iii) Postgender marriages (e.g dual career, dual parenting) and organisational status
(iv) Structural changes in organisations and in the accounting profession, and the interplay with private lives of CAs
(v) New Zealand specific influences on organisational status of CAs

I hope this information is of interest to you. When I have completed my analysis of the interviews, I will write to you again. If you have any queries or comments, please feel free to contact me.

Yours sincerely

Rosalind Whiting
Senior Lecturer and PhD candidate
Department of Accountancy and Business Law
University of Otago
Telephone 03-4798109 email: rwhiting@business.otago.ac.nz
8.8 Guide to Interview Questions

The following questions were used as a guide or starting point in the interview. Interviews were relatively unstructured and developed differently with different interviewees.

1. Why the interviewee decided to study accountancy and qualify as a Chartered Accountant? (e.g. oriented towards a particular career from an early age/planned or not/ influential persons/ education/ perceived rewards/perceived conditions).

2. Description of career path (e.g. planned/linear/intermittent/ many stranded/delayed/reasons for leaving positions Has gender, race, class or combination of these, ever been an overt or covert issue in the course of education and career development? Identifiable gender-related barriers/constraints? )

3. Factors that helped the interviewee in his/her career (eg personal abilities, connections, opportunities, mentors)

4. Factors that have hindered the interviewee’s career progress (e.g. family commitments, discrimination, old boys network, stress, lack of confidence, lack of openings,

5. What makes a woman who reaches a high position in accountancy, different to other women?

6. Career aspirations. The future?
### 8.9 Interviewees’ Profiles

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<tr>
<th>Interviewee</th>
<th>Age</th>
<th>Marital-career status</th>
<th>Total children</th>
<th>Children at home</th>
<th>Ethnicity</th>
<th>Place of employment</th>
<th>Gender</th>
<th>Qualification group</th>
<th>Place of Residence</th>
<th>Work hours</th>
<th>Owner/partner in business?</th>
<th>Career Ambition</th>
<th>Traditional career?</th>
<th>Career status</th>
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No 5 Geoff
Confident, young New Zealand guy, appears to have a relaxed and friendly attitude, but also willing to take up new opportunities. After a range of work in public practice, banking and corporate, and in NZ and UK, he now runs his own public practice business with one other partner. Catholic and old colleague network has been important for getting jobs along the way. Now father of 2 young kids, wife is at home as primary caregiver - he has some more “modern” views re work-life - marriage e.g. said he wouldn’t mind being home with the kids if wife could earn more than he does (financial specialisation), helps with childcare at home, recognises wife has 24 hour responsibility whereas he doesn’t, wants wife to do something else when kids are at school, desires flat, individually empowering and flexible (eg can take family time out) structure in his own business, accepts women as business partners (though need some flexibility) but sees this as harder to achieve in larger organisations. He is in his own business for flexibility and financial remuneration.

No 10 Arthur
Arthur is an older interviewee, and is quietly spoken. He appears to be hardworking and capable, though not forcefully assertive. He has a public practice and industry background. Going overseas straight out of university and changing from CA to industry were probably some of his more radical moves, but in general, a constant, dependable person. Mainly Christchurch-based, with a nonworking spouse (since had children) and 2 children (now at university). Is conscious of need to financially support family and accountancy was secure. Sees himself as a business manager, not a CA. Old Boys school gives entrance to jobs in Christchurch His traditional home-life was fact of how things were done then, and he recognises the changes in female work participation and is receptive - sees women accountants will move into senior positions in business. Arthur has his eye on retirement - thinking about winding down.

No 11 Murray
Murray has been focussed since early stages, on becoming a partner in a public practice firm. He has spent his whole working life with same global firm in Wellington apart from a 2 year stint in Melbourne (mainly done to fulfil his OE secondment criterion). Work has been top priority, works long hours, takes on extra work, high availability to clients etc. Was a bit shy but has worked to overcome that, and signalled in performance reviews his aspirations. Made a partner at age 32. Wife did have a career in foreign affairs but let go to follow husband and rear 2 children - some loss in confidence, but returned to part-time work, followed by a move into full-time work. Then they separated, she got ill and eventually died. So he is now primary caregiver to 2 teenage children (one daughter and one son who don’t get on and the son is intellectually disabled) plus being a full-time accounting partner. Has had some ill health, trying to cut down work, but sounds like that is hard for him to do (still works pretty long hours to satisfy client demands as well as keep up), household help and teenage daughter helps. Murray has an eye on the future - doing something different? Many comments about new graduates quite different to how he was - confident, demanding, focus on short-term, reluctant to be partners and want balanced lifestyle. Thinks females have better attitudes than males, but if to be partners
shouldn’t stay out of workforce for long, could be salaried partners to keep hours sensible.

**No 14 Sandra**
Sandra has had a diverse working life (mainly corporate, but some public practice, education and now out on her own as a financial planner). One of the earlier full-time working mums (some short periods of maternity leave and part-time work) - has been hard. She has numerous academic qualifications with accountancy done at a later stage and part-time whilst working and having children. Worked because of financial reasons, hated being at home with children (has 3 girls early to late teenager) and husband not so successful in workplace (English as second language, not efficient worker, was house husband for a period). Second shift/juggling issues. Now separated from husband with all the girls living with her (evening is their time). Didn’t like public practice culture (traditional, male, operates as if family doesn’t exist) after being in corporate world. Is hard worker, driven, ambitious, career successful, although her recent foray into self employment has seen a huge drop in her remuneration until she gets client base up and going.

Recognises that there have been changes in working environment for men and women over last 20 years, but sees men as women as different and that some cultures are better for women - flexible, family friendly tone from top.

**No 19 Sheila**
Low key, not career ambitious (appears that her spouse is the same- he is at Polytechnic also), likes being part-time. Was initially in public practice in Wellington and Christchurch (very old-boyish/right school attitude), then IRD and then tutoring at Polytechnic. 2 young teenage girls - Polytechnic fits in well with family, children’s schedules, illnesses, and likes some time to herself so not in hurry to change to anything else. Likes to learn & research, and IRD and Polytechnic have both fostered that. She may go back to IRD in future.

**No 22 Rosie**
Public practice environment and then move to Electricity sector - stayed within it throughout mergers etc and worked way up.- has been exciting times and sometimes stressful. She is in a senior position, but not interested in going higher. She doesn’t want extra stress and loss of family time involved with that, but likes her job to be interesting and challenging. Has worked full-time through having 3 girls - planned births to fit in with annual financial cycle - just 3 months maternity leave each time and spouse was househusband and then he worked part-time (Rosie’s mother has been very helpful with childcare). She was the breadwinner as she could earn more money and they were saving for a lifestyle block. Marriage has finished, she has remarried. Second husband works full-time, but does help with kids (eldest lives with father) if needed. Juggles holidays, children’s activities, illness, voluntary activities, peak work times, some OE travel etc. Has good boss, allows some flexibility and family time off, and knows she will do the work.
No 25 Isobel
Unusual in that she is an older woman who has been the main breadwinner for her family after a childrearing break till her 2 girls were at school. Husband did part-time gardening and caring for the kids. Isobel’s return to work was because she could earn far more than spouse, but even now is not really well paid (small town lifestyle). Father and old colleagues were influential connections for getting jobs. She has worked totally in public practice work in Otago. She is in a senior position, but is not a partner. Has toyed with going into business on her own account, but didn’t- found too many negatives - hours, risk, need to be expert in all fields. Even and controlled. Well spoken, and I can imagine she is capable and thorough. Liked the security of the accounting profession - could always get a job, meet lots of people, interesting. She did ask for new assignments/challenges. No regrets about husband being primary caregiver and thinks her daughters are very independent because of her working. In latter years she has attended some Women’s courses and it has made her think about some of the things that she just accepted. Often she was not interested in the same things as the guys or the office girls, so was a bit lonely.

No 30 Leanne
Working class background and very driven - wanted to lift herself out of working class, have money, achieve goals. Worked really hard moving up the organisation, selling soul to corporations (mainly ABC) - long hours, getting things right. Mainly worked in industry (meat then packaging), encouraged to study whilst in meat industry and now has lots of qualifications. She works in both accountancy and information technology. At ABC she worked phenomenal hours, time away from home etc. She is homosexual and in long-term relationship - partner’s illness was trigger to leave ABC and then she realised how burnt out she was. Partner’s support and lack of children allowed her to 100% commit to ABC and that was essential to carry out her work and that which she volunteered for (people had breakdowns at ABC). After ABC she went to public practice - culture shock- normal hours, inefficiency, partner extravagance etc. Focus has been on getting her partner well, reasonably challenging jobs, but taking stock, gathering reserves for the next challenge - she wants to qualify in Australian tax, shift to Queensland and work in taxation - now sees some benefits in normal working hours. She is still very achievement driven.

No 37 Helen
Helen is in a dual career marriage (both CAs) in which both spouses work at senior level but in positions where they have some flexibility and don’t have to work extremely long hours. They have 3 children in early to mid teens. Helen started off in public practice, moved to secondary school teaching and then tertiary teaching. Her career has all been a bit haphazard (no big career plan) but job has to have challenges, not be boring and likes to learn new things. She likes hands-on work, not management stuff. She has had maternity leave and some periods of part-time work after returning to workforce- there was a crèche on site at her workplace which made things easier. Spouse does quite a bit of childcare, pick-up etc, especially as she has done some teaching away from home and has gone to overseas conferences. In last 18 months she has been fighting cancer (surgery
etc). She has given up her extra study but is still working, being with kids. Is happy with the choices she has made in life.

**No 38 Glenn**

Glenn is an assurance services partner in a large global public practice firm. Worked up from graduate, did overseas secondment to UK, then become a partner. He was tempted to go to an investment firm in 1987 just before crash, but when handing in resignation offered partnership, so stayed. He appeared confident, thoughtful and friendly. Wife was an accountant at comparable level, but when had kids (have 4) she gave up job and devoted herself to their welfare (taxi, school camps, volunteer work etc). Traditional family structure, but also family orientated - weekends, holidays are family time - doesn't play golf/go fishing with the boys. Around 60 hours/week at work - have to be committed and have support network to allow that (i.e. spouse). So women can do that if have support network. But his firm is accepting some change to this pattern- e.g. Part-time partners (4 day week - but in tax- manageable), but says it is up to the person to push for it...so not making it easy. Now have some later entry partners from outside public practice, but basically have to have made it in paid working sphere first. His firm supports some overseas secondments while having kids (easier lifestyle and keep hand-in) but still need support network to enable commitment when get back to NZ and become partner. Has no issue with the longer hours required for partnership and says there will always be someone willing to do it (i.e. not really pushing for change to the status quo in that respect).

**No 45 Nicola**

Worked to improve her lot in life, to escape working class background, and get some money. She was very career driven until getting ill with cancer and her marriage broke down. She initially started in public practice, then went into investment banking and share-broking (worked very long hours), studied up on finance in spare (?) time, and was very well paid. She had some ethical disagreements at work. Finally she almost had a nervous breakdown, found out she had cancer, and marriage broke up. Cancer is now in remission, but cannot have kids which she had wanted. Left job, took short-term job whilst took stock. Decided to go to Training college (what she really and initially wanted to do) and now is secondary school teacher and HOD. Mixed feelings about this job - so much to give but students' lack of motivation is disturbing. Large pay drop from her work hey-day. But now balancing work and life – has a new partner, lifestyle block, and good school holidays, but commuting is a hassle. She is now looking at life in a different way.

**No 54 Bryce**

Started in CA environment and later moved to industry/business. Very complimentary about the grounding that global CA firm gave him. Bryce did a time-out stint (not career-focussed) in Christian organisation. Then moved into industry - mainly into growing firms - usually approached with a growth opportunity - bit of a risk taker. He became a father of 5 along the way. His wife left work with their first child and stayed out of paid work and now has multiple sclerosis, so can’t really return. When things were getting a bit crazy with working hours and home life he moved to financial planning business
(contacted by old colleagues/friends) to make life more manageable, but then got involved in another risky venture (new business/franchise) which involved putting in capital, moving cities etc. Didn’t succeed, so since then has gone into established businesses as employee (need for financial security, for family etc). Sees women in higher echelons, but thinks it would be very difficult to balance work and family (but also recognises men are helping some these days). He believes part-time senior positions would be very difficult for the firm - manager would never be there when wanted. Enjoys challenge of current job, but doesn’t want to be all consumed by it at expense of family.

No 55 Ray
Ray started in public practice environment - saw that you needed to ski, socialise and have some overseas accounting experience to get up ladder at public practice firm in medium-sized city. He and wife didn’t want to go overseas till later. Left public practice and spent rest of time in 2 commercial businesses - the latter one went into receivership and he was made redundant. Has been unable to find satisfying work since then - just has a bit of part-time work for a public practice firm. His wife left work to have 3 children (now teenage to university age) but after becoming actively involved in play-centre, school etc, she started her own fundraising business and now works full-time, travels around etc. Ray is a numbers guy, hands-on - maybe he wasn’t a management person. Ray seems to have taken a few knocks to his confidence, whilst trying to secure employment. Mentioned discrimination on basis of gender and ethnicity – some employers want non-Pakeha females for jobs (Polytechnic). Wife is an outgoing personality (according to Ray) and is now the main breadwinner, but he doesn’t want to retire yet. They don’t want to shift for employment - have their dream home here.

No 61 Amanda
Work background is all public practice apart from some miscellaneous work overseas and mainly all for same global public practice firm or predecessors. Bubbly, outgoing, and prides herself on retaining her femininity (dressed in lime green suit) Was married to an accountant and after stint in USA for his career, they returned to NZ and she resumed her career. Planned to have babies and work part-time but this got modified as she got more successful in the work sphere and didn’t cope well with babies and working at home. Offered partnership and told them she was pregnant at same time. Firm has accommodated partnership, maternity leave etc, but with her 3 children she has taken little maternity leave and still works 8-6pm - has nanny, but she still is the one with overall responsibility for her children (says men don’t assume this). Marriage has broken up (she became more self confident and successful and didn’t follow her husband anymore) and she is soon to marry another accountancy partner. Loves consulting, entrepreneurship competition that she runs and the intelligent people (staff and clients) that she deals with in her job. In being a full-time public practice partner she has had to give over home tasks to nannies, domestic help etc and she is comfortable with that. Not very complimentary of men who take family time out of work to do something for kids with wife - should share tasks.
No 62 Stuart
Quietly spoken, non-assertive man who admits that he has not been career focussed (related to his personality- not a go-getter but believes in doing quality work that speaks for itself). Started in public practice, but has had time out for bible studies and missionary-type work (beliefs important). Wife is qualified as a medical doctor. Re-entry to profession was via an old colleague at several points (wife did house surgeon year etc). As a couple, they went to Thailand to do missionary service which was their long-term goal, but unfortunately they had a child with spina bifida which necessitated return to NZ. Line of least resistance was for Stuart to return to accountancy (first public practice and then public sector – i.e. where-ever he could get employment) and wife was full-time caregiver (now 2 children). Now in public sector, senior internal auditor, as wanted family friendly environment as he wants to help with kids at home (negotiated for restricted travel in his contract). Not interested in big money. Coming to point of re-evaluation - both children soon at school - wife to work part-time maybe, but difficult with medical appointments for disabled daughter etc

No 71 Hetal
Hetal is very capable, intelligent, well-travelled Sri Lankan from Malaysia. She did her accountancy articles in the United Kingdom. Has a range of experience in public practice, corporate and public sector. She has one teenage son – she has taken some time out for childrearing and has also worked part-time (but long part-time hours) with nanny support whilst child was young. She values highly her work flexibility to enable her to carry out parental duties, and travel. Her spouse has worked in oil industry, so this has meant periodic shifts around the world. Hetal has been happy to follow, likes to travel and has always picked up reasonably high-level work. Spouse is not a big career climber. Hetal mainly likes new challenges, and is not so interested in climbing the career ladder - will move sideways for new challenge. She has been offered partnership in a medium sized public practice firm in medium-sized city, but she turned it down. Likes hands-on work where she can see value, not monitoring and checking (audit) or lots of time on management of staff. Not interested in loss of lifestyle for bigger remuneration. Also doesn’t like to play political games - she is honest and speaks her mind. All these factors combine to see her in a challenging, mid-high level position, but not the top. She is getting itchy feet again. She doesn’t see herself as a “chartered accountant type”.

No 75 Ross
Ross is a 50 year old family man, and partner in a small town CA public practice firm. He has had a traditional career and family life. After university, he worked for a larger public practice firm in a medium-sized city, but wasn’t interested in working overseas, which he perceived would have furthered his career. Through a family connection he moved to a smaller town where a partnership was imminent and he gained this and has been with the same firm ever since. He appears happy, content, probably is a pillar of the small town society (is a JP). Wife left work to raise 3 children (now grown) and does some part-time clerical work, and they have a few dabbles - berry farm, deer. Primary focus is being on being happy, being caring and compassionate, bringing up kids to be respectful etc (one daughter just qualified BCom LLB), not huge excesses of money - traditional values. So he feels he has been successful in his life. He is not complimentary about egotistical
money-chasing accountants in the cities. He wants to treat women in the same way as men, but is having some problems over the management of part-time appointees.

No 79 June
(Poorly recorded interview). June is obviously a determined woman who has worked hard to bring up two children by herself (47 and divorced for about 15 years - children are late teens) and to build up her own practice. She now has another challenge, her multiple sclerosis. She has deliberately chosen to focus on a smaller “lifestyle” practice so that she could also spend time with her children. She has good remuneration, nice home, but probably poor in comparison to the figures earned by partners in big CA firms in neighbouring Auckland, but she is happy with that.. She has had parental encouragement, assistance and safety net assurance. She believes honesty can be a two-edged sword as far as career progression goes and gave details of an ethical situation where she got fired for refusing to comply with a less-than-ethical situation. Believes women are often more efficient and waste less time on socialising than men as they have other things in their lives to do.

No 83 Jarod
Jarod is young, single, UK travelled, and went the public practice, then corporate way. Looking for his way up - likes the provincial life but a bit nervous that this has stagnated his career. He is taking a punt on a shift to Wellington to get into a more senior role to get up into the upper echelons. However doesn’t like to give his soul to work and interested in outside activities etc, so trying to balance lifestyle with developing a career.

No 93 Mark
Mark was a younger, modern approach man really at a crossroads with respect to his career, family etc. After initially pursuing a global public practice career (where he put in long hours, volunteered for new opportunities, got to know and be known by the partners), a merger/restructuring plus three months overseas experience made him change his mind - reassessed his dogged commitment to this course and how he had little time to himself. Wife (who is also well qualified – Economics and Marketing) and he decided to do something different - had a retail bookshop for several years. In meantime he was using his accounting skills doing some work and this gradually built up into a compliance-based practice. Then started family and sold bookshop. Now has a small public practice firm in a medium-sized city. His wife is the primary caregiver, but does some part-time work outside home plus some work in his business. Likes to spend time with family, help with kids (housework not mentioned), recognises that his wife needs more than fulltime parenting (assists her to do other things if he can) and says that if she could earn more than him then he’d stay home He recognises that some clients are a hassle and he should get rid of them. Finds the deadline demands of his practice onerous and this is compromising the flexibility of his job that he wants for family time. Has some part-time staff but he is the only CA and has to shoulder that responsibility. Deliberating whether to close up shop or get bigger, so can offload some responsibility but still get attractive remuneration.
No 98 Tracey
Tracey is a mother of two children and has put her parenting first. Her husband has a pretty demanding job in advertising and has limited involvement in the parenting activities. She has followed his career around the country. It appears that her career has been hindered by her lack of confidence. Although she appears to be competent and has been hard-working, she doesn’t exude confidence in that, and in the past has had hassles with male employers, not got performance bonuses etc. However through parenting she has gained in confidence and is really enjoying her current job with a property developer, who gives her flexibility, trusts her and values her.
She made some comments about the price of ICANZ membership, cost and timing of professional development courses for part-time CAs - difficult and expensive.

No 100 Heather
Heather is a mid career woman with 3 children. Started in global CA firm and she and husband both travelled to UK and worked there in accounting/investment fields. Had achieved in career up until having children but then decided to put children’s needs first. She has managed to combine this (3 children) with a managerial stimulating part-time job (practice manager) and feels that she gets the best of both worlds and rewards from both. Husband has a high profile investment job and they have agreed to develop one career (his) though hers is still at a good level - may put in more hours as children get older but said her husband wouldn’t be too keen on her going full-time he realised the hard-way (her absence overseas) how much time and energy bringing up children takes. Live in a medium-sized city for the lifestyle.

No 101 Cilla
Cilla, was for a time, well known in the medium-sized city where she lives, as she used to hold a prominent position in the City Council and was in the paper reasonably often. She appears to be a competent accountant and also striking in that she was very tall and not into wearing corporate garb - she was a bit more flamboyant - she said several times that she was not your usual CA type. She started her career in a global public practice firm. She had initially been very career ambitious (wanted to be a CA partner) but several things dampened that ambition - one was hearing a retiring partner talking about how he wished he had spent more time with his family, a severe illness that arose at the time she was working 70-80 hours/week, meeting her future husband (a farmer) and so relinquishing the UK stint. She is now (after some difficulty) pregnant, enjoys her present job (public sector, entrepreneurial) and might like to come back into part-time position after having her parental leave. She works on her own, organises her own day etc and likes that (flexibility, trust etc) – her boss is in a larger city. She is leaving the future pretty open with no fixed plans. She and her husband have negotiated their living arrangements - he has farm in Southland, but she doesn’t want to live there, so they also have a city house - he commutes between the abodes.

No 104 Tony
(Poorly recorded interview). Was auditor with Audit NZ for long time (15 years) and then left to write book. Didn’t marry till later in life and has no children, and his wife is a
TESOL teacher trainer who works fulltime. After his break from the workforce, he is now back in fulltime work in the public sector (Local Government) again but in an area that he saw more as using his strengths (planning) as Strategic Policy Advisor.

113 Margaret
Margaret is the oldest interviewee and with quite a different background to many of the others. She was English and started her accountancy career later in life. She initially trained in child education but her early years were a mix of having 3 children, having to work because of financial necessity (her husband was studying and as a scientist was not always readily employable), and moving to follow her husband’s jobs. She worked in a variety of fields (preschool education, clerical, computers etc). Five year stint in South Africa turned out well, built up some equity, did some meaningful voluntary work etc. Financial security has been important to her throughout her life and she has taken responsibility for it. Shifted to NZ, kids settled at school and she re-evaluated her direction - wanted well-paying professional job and opted to go to university and train in accountancy. Since then she has been married two more times, built up equity first in houses and then in farms (her 2 daughters are on those) and after an initial stint in public practice she has been working in the public sector. Children were grown when she commenced her career so they did not impinge and it appears that her age was therefore an advantage (not going to go off and having babies!) She has some examples of gender discrimination (public practice early 1980s). Public sector is not gender discriminatory in her opinion. She has gone as far as she can go in Christchurch, but she doesn’t want to move (farms and family there) and wants to remain hands-on, not go into management. Enjoys job - challenge and freedom/trusted to organise own work etc. She will work to age 65 in order to keep paying off the farms.

127-Robyn
Robyn was middle-aged, down-to-earth a hard worker, prepared for a new challenge, although has had a few knocks in life - autistic son, first husband with medical stress, marriage breakdown. Initially worked part-time with advent of her 3 children, but simultaneously having periods of fulltime study to get her accounting degree. Her husband then left work and cared for their 3 children whilst she became the breadwinner. She progressed up the ranks in a CA firm, but as her son’s illness and her relationship with her husband became more difficult, she worked away from home a lot more. She then started a new relationship and then followed several years of marital breakdown, “fill-in” jobs, living between 2 cities, seeing her children in the weekends etc. She is now back in the same town as her children, has remarried, has her career back on track, and she and her husband have now purchased a business. Thinks men play the political game more in CA firms, women just want to get on and do the job well

128-David
David is a father of 2 young children with a supportive wife at home (some part-time work). Previously worked and studied concurrently, had some non-career-orientated OE in the UK, and has moved towns for career progression. Now, he works in a senior management role in industry, loves the challenge of the job and gets tied up in that,
working quite long hours, until his wife challenges him on that. He enjoys the industrial environment (as opposed to public practice) as he can see results from his actions, but recognises problems in the operational side (e.g. reluctance to change, “blokey” environment etc). He is comfortable with women working at high level in his area, but in general they have to put in the hours etc. He believes women do have the opportunity to stand out in the industrial arena because there are so few of them.

129-Debbie
Debbie is confident and has done well in her career. Was reasonably career orientated and gained wide experience in accounting roles in the business sector, both in New Zealand and overseas. A marital split saw her return from a position in Papua New Guinea. She is now remarried and mother to one daughter and stepmother to an older girl who does not live with her and her second husband. In her previous position she was climbing the ladder and then became pregnant. Since then she has taken maternity leave and works part-time (now 30 hours/week) and in her opinion has gone as high in her career as she can without returning to full-time work. Obviously competent but she has “chosen” to “be there” after school for her daughter. However she believes that senior positions can be filled by part-timers - just requires more delegation of responsibility and a different way of thinking. Her husband is self-employed, but in her eyes “not reliable enough” to count on for primary parenting responsibility.

132-Carolyn
Carolyn is a high level employee in a large corporate. She did 15 years in a chartered accountancy firm, then got poached to the corporate firm. Likes hands on accounting and less of the management roles. Less comfortable with networking and politics but will take part to a certain extent as she knows it is part of the job. Unmarried and with no children, she puts in long hours and completes tasks competently and says that these attributes have enhanced her progression, but it probably would have been speeded up with a bit of networking and politics. Likes to run but is finding increasing difficulty in getting training time, and she complained about tiredness.
She observed the lack of women in senior positions, although her immediate supervisor is a woman. Believes it is due to women’s choice and thinks also that women don’t let men do things their own way with the children.

139-Simon
(Poorly recorded interview). Simon is 33 and spent all his working life with a global public practice firm. He had six years of overseas experience in Bulgaria and London and gained an MBA whilst overseas. He returned to New Zealand with 2 young children a year ago and a third has been born here since .His wife is a fulltime caregiver. He is an Associate Director (looks to be on track for partnership?), however he is feeling that NZ is a little too small for his skills (Finance/Treasury?)

143-Henry
Henry is a Māori who has risen to a high position, firstly in public sector and latterly in an Iwi trust organisation. Henry is proud of his achievements as CEO for a Māori health provider - his rewards are in doing something positive for his people and in his
committed team with whom he works. Money and status doesn’t appear to be a big motivator to him. However, he believes that the professionalism of being a CA and the kudos that goes with it (e.g. when fronting up to banks etc) has helped in achieving these goals.

Henry comes from a poor background and was afflicted with polio as a child. However his parents put a lot of emphasis on education and his siblings have all achieved highly. His initial work was in building and truck-driving, but his first wife encouraged him to go to university. He found university a big culture shock and also did not enjoy his first (boring) job in a CA office. He then progressed upwards in public sector, first agriculture, then health, and also becoming involved in the political side of public sector work. His first wife died (they had 2 children.) He remarried and they had 4 more children. At one stage they were both working (she was in a high level corporate position) and then they both decided to retire (they were reasonably well-off). Henry didn’t last too long out of the paid workforce (a great opportunity was offered to him), but his wife has continued in the care-giving role. He works long hours and outside of that is family time. He has extended family ties and values - cares for baby grandson a lot and was told by his father to take a certain job earlier in his career and did so.

146- Lesley

Lesley is single, 50 and a principal (non profit-share but involved in management meetings) in a large global CA firm. She was originally a legal executive and then went to university part-time and did a business degree. Wanted to be a manager but had no real desires to be a CA, however at the time she graduated, that was where the available positions were. She didn’t like the first CA firm that she went to - very hierarchical and structured and didn’t recognise the value of her previous experience, so she changed to the one where she is now and has been there for 12 years. Tax is her speciality. Works hard, efficiently and likes to learn new things. Quite a bit of responsibility and has taken on quite a few opportunities, however she does not want to be a partner. She likes the work-life balance that she has at the moment, no desire for any more money, doesn’t like the selling necessary to gain clients, little in the way of openings in the firm at the moment and thinks she is too old in the eyes of the firm. She may however go out into self-employment - a smaller tax advice firm.

She reckons long hours are a myth - just need to be efficient; except would expect to do more hours if she went for partnership. Says there have been changes over recent years - family friendly policies introduced etc. She has observed that quite a few new graduates are not productive - part of the “me” generation with greater expectations about what they can get on a plate. Thinks there may be more changes coming - part-time partnerships?

149- Emma

Emma is in her early thirties and has worked her way up successfully through a Big 4 firm and is just below partnership level. She was the first of her family to go to university, came from a small town and she and her parents were obviously proud of her qualifications. After gaining her CA qualification, she went to the UK for 6 years and gained a lot of experience, mainly in the audit area. She believed people thought that she was a bit “direct” at first, but she soon became respected for this, and worked on a
number of really interesting projects. She married an Englishman and they decided to return to NZ for the wedding, family and the NZ lifestyle. Her husband is not in a career-path job - they may eventually buy a farm, and if they have children, he will do much of the care (although she would still like to work part-time).

Emma realises that you have got to have "exposure" in the firm - the partners need to know who you are etc. Says men are better at this - she would rather get on with her work and get home earlier than stand around chatting. Although the UK work was of benefit in lifting her experience levels, it was too long in that she didn’t know people in the firm when she got back, and had to start winning their trust etc all over again.

The firm has no woman partners in audit and she thinks that they see that as a problem (not a good image). She is also a bit sceptical about the firm’s record on "work/life balance" - much of it is not implemented, but it looks good!

She has been to leadership courses and was recently offered a move to another city that would lead to partnership in a year’s time. But she turned it down - she and her husband did not want to shift again and away from family. She wants to move into management and be a partner in this firm, but does not want to shift away. She perceives that she has slipped down the list a bit now, especially as work in her speciality is in the other city. Prepared to stay and wait as long as she gets challenging work. Says the "selling" and "winning of clients" would be one of the least attractive parts of partnership. She believes that you can be a part-time partner. Partnership ranks are closed shop to others - she knows nothing about their salaries, how they share the profits etc.

166- Mike

Mike has worked in Christchurch all of his life. He is very conscious of the old boys' network in that city, especially as he went to school on "the wrong side of the city". However he has got along with many of these people through his work and also sent his girls to Rangi Ruru private girls' school. His early career was in rural financial services, followed by a stint in the UK auditing. He didn’t enjoy auditing (non constructive) nor the travel away from his wife that it involved. On his return to NZ he was asked to apply to his old place of employment for a high accounting management position. There was a ruthless boss in this division and Mike worked extremely long hours for seven years- had his own portfolio of clients plus managerial and training responsibilities. Wife was at home with 3 young children and hardly ever saw her husband. Finally with encouragement from his wife, he resigned (firm would not accept any proposals to restructure the job). He was not the only staff member to resign. Many of his clients wanted to remain with him and so he set up his own practice, which flourished into a medium size practice. Says women are given equal opportunities in accounting, but assumes that they will take a break for children and that this will impact on their careers and they just have to accept that. He didn’t want part-timers in his business.

Although he appears to have had a supportive wife, they have recently separated. She had a small part-time job when their children were primary school age (Saturdays) and also helped in setting up his practice. Their children are grown although 2 are living with him - one temporarily and one because he has some health problems.

Mike has recently sold his business although works part-time on a consulting basis for the firm. Probably only temporary whilst he gets over the separation, gets his son on track etc, then may move onto something else out of Christchurch.
167- Belle
Belle is an older woman who has put her family first and although participating in the accountancy workforce for most of her adult years, she has done this with little ambition and has not progressed up to manager level.
Her university studies and first job in a CA office were followed by work in the UK when she was just provisionally qualified as a CA. The UK work was contract work at a variety of commercial enterprises, essentially to make money but not climb the ladder. She returned to NZ with an English husband, and almost immediately started a family. She did some CA work before having her children and gained her CA qualification on the basis of her UK work. Her husband set up a business and they were comfortable enough so that she did not have to work for 9 years whilst caring for her 2 young daughters. However she did do some accounting work during that time - part-time for a friend’s business and also the books for her husband’s business. After 9 years she returned to CA work, first part-time, then this increased to fulltime as her children grew older and her husband became sick and then died. She has no desire to go to manager level - doesn’t want to manage people and likes to work normal hours (no overtime) so she has time for family, her new partner etc.

171- Annette
Annette (51) trained as a CA but found accounting work difficult and has gravitated towards people orientated recruitment work. She and her husband (CA also) worked in the UK in their earlier years and after a few years back in NZ started a family. Her husband bought into the family business around the same time and started working long hours. She raised the children doing some part-time accounting work. She kept up her links with ICANZ and had a large network which eventually led to her setting up her own accounting recruitment business when her children were in their late primary school years. She is based at home, works part-time and enjoys the flexibility of that. Her children have now grown and left home, but she has not grown the business - enjoys the flexibility too much. But may “grow it” in order to sell just before retirement. Has met lots of clients and accountants and sees a range of working conditions and remuneration levels - says you have to be assertive about your starting salary - undersupply of accountants so will probably get what you ask for. She was on the ICANZ group investigating the status of women accountants. Says 30 year old women meet the problem of “girls can do anything,” but what about fitting in time with husbands and having children? Says the slightly younger age group (men and women) are instead agitating for work/life balance.

173- Jennifer
Jennifer is getting close to retiring and has slipped a little in career status in latter years. However she had a diverse career, mainly in public sector, but also in public practice. She reached the top levels of public sector (CEO) working with Government Ministers and implementing major reforms nationwide. She said she did jobs that were interesting and that she enjoyed and she didn’t plan a career, nor work at playing games to climb the ladder. She seemed little interested in the remuneration that each job would bring, and in fact was embarrassed by it. Her competency appeared to have been recognised, and she
was offered jobs without applying for them. Her husband is English, runs his own company and works long hours. They had two daughters close in age (now early adults and at university) and had a long-term nanny and supportive granny who just lived down the road. Jennifer did get involved in her daughters' weekend out-of-school activities. She believed that the busy life that she and her husband have had, has helped to make her daughters independent. At times she did travel away from home quite a bit. She said she didn't pursue the highest jobs as she would feel obliged to work long hours and would get stressed, because of the large salary that they commanded.

178- Lynne
Lynne is middle-aged working in the public sector in an advisory capacity. After an initial focussed start to accountancy and in particular forensic accounting, she had bouts of ill health which limited her career progression. She was married to a tradesman and they had 2 children but one died. She was content to be an at-home mother, doing a little part-time work to keep her “brain active”. However, as her child neared school age (and she could not have more children) then she decided to do more demanding part-time work. However she still liked a position where she could keep the school holidays free and with flexibility. She has never liked the idea of taking total responsibility at work (being in charge) as her child came first. Helping to expand her husband’s business, then a marital break-up have necessitated a return to less flexible fulltime work. A new partner and the imminent departure of her son from home (he’s 17) has enabled her to take on a new position with more hours and travel away from home. She has worked in a variety of fields - public sector, public practice, industry and education.

179- Ken
Ken works in a high-profile job in the public sector. He was originally from South Africa and also worked in the UK in his early career days. He has worked in public practice, public sector and for the accounting professional body. He has been highly successful career-wise and it appears to be without a desire for status and money. He has been offered 3 public practice partnerships and has turned them all down. His choices in life appear to be related to challenges to develop his technical expertise, to help implement change and to avoid situations that go against his values (e.g. leaving South Africa because of the necessity to complete compulsory military training and he was against war, turning down a partnership because he didn’t agree with the other partners’ ethics, doing long hours of work so as not to let others down, but doing it whilst children were asleep so that he could share dinner time etc with them, talking with his wife about his long hours and realizing the toll on her and taking steps to cut down, giving an organisation the opportunity to retract a job offer to him (which he wanted to accept) because of unexpected developments in its staffing, and not wanting the top job in his organisation because of the socialising that is involved (he would rather be doing the work)). Ken is married to a schoolteacher who took time out to have her children but who returned to teaching when her children were at primary school.

188-Kathryn
Kathryn is 48, married to another accountant and they have 3 children. She spent quite a number of years out of the public practice workforce, raising children. She re-entered public practice with a few short-term contracts and then permanent part-time. She is still part-time but the hours are nearly fulltime but she has holiday time off. Her children are nearly all grown. She said discrimination was more blatant when she was younger and although she was competent and wanted partnership, she was never offered one, whereas her husband was offered a few. She made an active life at home - children's activities, volunteer work, reading. She believes that her time out penalised her career; she said that maternity leave had changed things a lot for women. She is in a relatively senior position in her firm but would not become a partner - does not want the status, the long working hours, but would like a few more challenges with respect to the scope of the work. Her husband's jobs have been demanding but at times he has shared looking after sick children (brought work home to do). Kathryn has appreciated that support.

195- Hamish
Hamish is a middle-aged father of 3 school-age children. His wife gave up work when they had children. Hamish preferred this but his wife wouldn't mind returning to work, but wants part-time hours, holidays off etc. She worked in accounting but is not CA qualified. Hamish has done all that he expected to do in his life - went to university, got a job, travelled overseas, got married, had children. He is only mildly ambitious, preferring to spend time with his family instead of making the commitment to advance to the top levels. He has worked in the public sector and in public practice taxation sections. He has thought about the difficulties for women of high status careers and is fairly “open” or “liberal” in his views (supports part-time partnerships). However his own career/family set-up is very traditional. Hamish has some difficulties with the nature of his work - questions the value of it and says it's all about money and profitability of the firm, but feels locked in because he has to provide for his family.

196- Dougal
(Poorly recorded interview). Dougal is a middle aged senior consultant for a global public practice firm. He has spent much of his working life in business, but because of redundancy he has returned to public practice. He is reasonably ambitious but balances this with the needs of his wife’s career (she is a pharmacist and owns her own business in which she works 3 days/week, and earns more money than he does), and his desire for a work/family balance. They have 3 children and he won’t work weekends and they have quite a few holidays (they like to ski). His time out from public practice plus the family balancing means he won’t pursue partnership in his public practice firm. He doesn’t think that the extra hundred thousand a year is worth the decrease in quality of life (long working hours) and the risk involved. He thinks it is important for educated women to continue their careers when children arrive, in order to maintain equality and harmony in the family - he has seen too many traditional marriages break up.

197- Anita
Anita is a married mother of 3 school-age children and is living in Christchurch. She and her husband both work fulltime but it hasn’t always been that way. She married when finishing university and gained her work experience in public practice and industry, in
order to get her CA qualification. Then they started a family and she gave up work and followed her husband to another city for a work promotion. Unfortunately Anita and her first child both had health problems and they shifted back to Christchurch for medical care and family support. Anita believes that her husband’s career never really blossomed because of the backward step he took at that time. They had 3 children and for the next nine years, Anita juggled being a mum with part-time work and building up her own portfolio of clients (accounts and audits). She was helped a lot by her mother (childcare) and her husband also contributed to giving her the time to complete work. She loved both her roles - mother and accountant. Much of her work was gained through networks (girlfriend accountants). Three years ago, an honorary audit lead to her being offered a fulltime senior position in a medium sized public practice firm - they liked her level of experience, her work, took over her portfolio etc. and had difficulties with getting senior staff (staying overseas) and partner succession. There is a possibility that she will be offered a partnership - she has an open mind on that at present. She gets pretty exhausted (works fulltime and again at night) but enjoys her job and gets help from her parents and shares the at-home work with her husband. Says her children are great, get on well etc. Her 14 year old daughter now has the responsibility for after school care of the 3 children until Dad gets home.

205 - Travis
Travis is married with a young family of 3 children (1 set of baby twins). He has always been interested in being financially secure and saw his CA registration as a way to achieve that. All his working life has been spent in a provincial city. He studied through the local Polytechnic and worked at the same time in the public sector and in industry. He prefers the hands on practical operational side of industry to checking and assessing (public sector and public practice). In some ways he has stumbled into a career - he had always been focussed on getting his CA qualification, but when he got a job in a huge international firm, opportunities to advance appeared. He was counselled by a superior to “get a profile” (volunteer for opportunities, speak up, be aggressive, demonstrate his capabilities). This has not come naturally to Travis and he has had to work at that and is now in a high level position. He wants to travel with the firm overseas (financially appealing as well as a new challenge), but there are problems with this - insecurity about getting a job back in his home town, his wife’s reluctance to move and her desire to return to work in some capacity, taking the children away from their grandparents etc. With the birth of the twins, he has been forced into keeping to 8 hour days (works smarter and delegates) and helping more with the children and he now feels less career-focussed. He doesn’t want the stress of a higher level position. He recognises the difficulties for women having children and wanting to progress in their careers.

208- Eddie
Eddie is middle-aged and working at a fairly high level in a large local authority. He had previously worked in public practice (too boring) and industry (left due to restructuring and redundancy). He has a long -term homosexual partner and does not believe that has affected his career progression (especially not in the public sector, although initial shock in industry, but people gradually accepted it). He appears to be a fast and competent worker and believes many others who spend hours at work are just inefficient. He finds
his best staff members are women, even part-timers - efficient and not involved in politics. He says he is not aggressive enough to go higher and is not interested in the socialising that goes with it. Eddie is focussed more on work-life balance and would rather go home than stay and socialise. He and his partner are developing a lifestyle block away from the city and plan to move there in the next 10 years. At the same time, he would like to reduce his working hours.

223- Kim
Kim is middle-aged and living with a long-term partner. She has been unable to have children (it would put her life in severe danger) and does say that this has enabled her to have more choices in her career and take more risks. She has had a varied career in industry, education and now public sector. Her job changes have rarely been primarily to progress upwards (although that was often the result) but more for variety, or in the case of secondary school teaching, because it was always something she had wanted to try. She has not chased excessive salaries but liked to be financially secure (she came from a poor background) and paid what she is worth - in latter years she has got more assertive about that (before that, she just used to change jobs!). She says she is now quite well off. She works at a high level but likes the hands-on numbers and doesn’t want to move into management (doesn’t like spending all her time in meetings!). She is not a political networker, and likes to stand up for what she believes in. She says she is a workaholic but is conscious of trying to bring more balance into her life.

230- Shirley
Shirley is a middle-aged, Australian CA. She is employed at top executive level in an Australasian industry based in a medium sized New Zealand city. After qualifying in Australia in audit, she spent some time working in public practice in UK. It was rare for Australians to be gaining overseas experience, whereas New Zealand firms supported the experience and she worked with a large number of Kiwis. Consequently she mixed with a number of Kiwis, married one and returned to NZ with him. She followed his career (he eventually became a partner) but she always had her own job in public practice as well. When her marriage broke up, she worked for a year in education and was then head-hunted by her present company (she had been its auditor). The company has been through a real expansion and growth phase and she has thrived on that, progressing to top executive level. She is appreciative of the opportunities that have been there for her to take. She does not have children as she was divorced for many of her childbearing years. She does have a long-term partner now, who does not have a high powered career. She also said that having children was not a major focus for her and there were always other things to do. She supports her capable female staff in taking parental leave and working part-time as their skills are too good to lose, but says that her job could not be part-time. She appears to believe women can work out travel, childcare, hours etc and this does not put her off employing women. In fact they are more organised. She doesn’t believe that being a woman has disadvantaged her in her present position, but did see some bias in her early career years. She feels that she has always worked hard and now might like to cut her hours a bit and get more balance in her life.

233- Bob
(Poorly recorded interview). After qualifying at university, Bob went into public practice, but soon left for the challenges of industry. Most of his working life was spent working in industry. He worked up to top level positions and also travelled overseas. His wife left work to rear their 2 children who are now grown, and overseas pursuing their careers. Bob believes that there are not the same challenges available now in New Zealand that there were, when he was developing his career. He is in his fifties now and has taken on a new high level challenge in the public sector, but is increasingly concerned with having more time for his home and family, and he does not want to be travelling away from home.

**234- Nigel**

Nigel is an older married man with 2 grown children. He has spent all his working life in the same global public practice firm, mainly in audit. Apart from 1.5 years in Australia, the rest was spent in the same medium sized city. He enjoys his job and works at a senior level. He did not achieve partnership as he was not prepared to move cities or firms - he has a certain loyalty to his firm and enjoys the lifestyle in his city. He is also unsure whether he really would want to be a partner. His wife left work to rear their 2 children. They are now grown and she has returned to work. His firm has new graduates and a stable senior older end but no middle-aged people with young families, so he is not really sensitised to the challenges of combining work and family and progressing in career, that abound with that age-group. He believes progression is there for those who work hard, are competent, get on well with clients, and if there are opportunities available, and that this is unaffected by gender.

**244- Lucy**

Lucy is in her late forties, married with one child. After being initially told that girls don’t do accounting, she was determined to do it, and combined study and work in the public sector, achieving some higher level papers in addition to her CA qualification. She spent a year travelling overseas and then returned to build a career in industry. She enjoys the variety and hands-on features of her work and has achieved to a high level. She says she has been offered many opportunities and has accepted them all except the last, which would have meant a move to Australia. She declined for family reasons. She has one son and her husband has taken the primary parenting role (didn’t work in his son’s baby and preschool years and now has a part-time flexible job). As a family they decided that they wanted to remain in New Zealand (grandparents, child settled at school, extra financial benefits not worth it). She spends a lot of time commuting and works long hours throughout the week but keeps the weekends free for family. She says she has had to drop her standards with regard to housework etc as she can’t do everything. She is more interested in balancing in life now that she is older. She didn’t feel any gender discrimination in her working career, but says that if she had not had a child, she and her husband would have gone to Australia.

**248 – Bryn**

Bryn is late middle-aged father of four children. His wife has never worked outside the home since having children. The children are now all nearly adult and are in varying stages of leaving home. After a few years of various jobs, Bryn went to work for his
father-in-law who had his own accounting practice in a provincial city. He studied part-time and worked in the early years putting in some long hours. He has always been involved in sport and has put a lot of time and money into his children's sport. This means that along with work he has always been busy, and now that he doesn't have the same parental sporting obligations, he has more time for himself. He balances work with golf etc. He took over his father-in-law's practice, took on another partner and bought a practice in a nearby provincial town, updated the technology, looked at selling out to a bigger practice but rejected that idea, as he likes being his own boss. He says he could have worked harder and made more money, but he is happy with his remuneration and has always liked to have time for sport etc. He said shyness and his cautious nature probably held him back in his career. He says that many of his clients are traditional in their attitudes to gender and may be less receptive to a female partner. A female partner is a possibility in his practice, as he employs a very competent qualified senior woman.

249- Victoria
Victoria is middle aged and married with no children. Her husband has his own career. She has had a very successful career. She was a small town farm girl who achieved well at university and went into industry, mainly because it paid well. She was quiet and hard working, single-mindedly focussed on her career, put in long hours and took up opportunities when they were offered to her. She progressed up in the industry, survived mergers, reorganisations etc and came to know a lot about the industry and her company. She became a CEO of a large group and has now moved into directorships of large companies and public sector organisations. She had no children, saying that there were always other challenges that seemed more important at the time and now she considers herself too old. She says she owes her career success to her single minded focus and her ability to cut to the important matters quickly (efficient in her analysis). She says it has been a disadvantage not being a male as she it is difficult to enter their socialising group (particularly in the toilets!), where decisions are often made. She says older successful men are really good to work with as they don't see her as a threat as they are confident in their own abilities. Men of her own age do see her as a threat/rival.

251- Yvonne
Yvonne is middle-aged married public practice accountant with 3 school-age children. Her husband is also an accountant. They had comparable early careers in this provincial city but from the beginning, Yvonne was acutely aware of salary and work injustices because she was female. She left public practice because of pay injustices to go into industry but left this to go overseas with her husband when he went to do his overseas career global public practice stint. She went back into public practice. She was assertive about pushing for opportunities and not just accepting pay inequity and said that she was ambitious at that stage. She also did not accept being required to engage in what she saw as “unethical” practices. On return to NZ, she found out that she was pregnant and since then she has combined parenting responsibilities (3 children), & her love of sport with working part-time. She had an “at home” portfolio of clients (old ladies etc) and was a skilled auditor. Her brother was also an accountant and self-employed and gave her auditing work and also offered her a partnership in his expanding business. At that time her husband was stuck in a local branch of a global firm with no opportunity of
advancement unless they moved to a larger city. She decided not to take on the partnership as she wanted time for other things (coaches sports teams etc) and did not want the financial stress nor long working hours (however this was not an easy decision and she still agonises over it!). She became a principal in the firm and her husband became the partner. Large family firm as her father also works there as the office junior! Her husband works long hours. She has flexibility about accepting work. Her husband is Māori and they do get work because of this, but says it is challenging because Māori have a completely different way of looking at things. They have had extended family help in childcare but she sees limitations in her husband’s ability to work if he took on more of the childcare/housework role. She believes that girls/women always have to be that bit better then men to get recognition.

257- Hazel
Hazel is in her fifties and works as a senior accountant/office manager in a medium-sized CA firm. She started her accounting career in her mid-late 20s when her marriage broke up and she already had 2 children. An offer of a part-time book-keeping job led to her decision to get her degree as she was the primary income earner for her children and didn’t want to be financially struggling for the rest of their lives. While her children were young she used paid childcare, time out for study, grandparent care and part-time work to manage work and home. She has mainly worked in public practice but did some time in industry for the wider experience. She was offered the chance of a partnership in public practice, but she said that the partners were arguing so much that she did not want to be a part of that. In her present position she is basically filling in for an ill partner, but she is not interested in becoming a partner, as she is getting too old to make that commitment and doesn’t have the capital. She is happy in that she gets bonuses to compensate for her extra work. She has remarried and they have bought a section out of town and intend to build a home there. Her children are grown and independent.

258- Colin
Colin is a middle-aged father of three children. His wife has stayed at home and cared for the children and he has progressed from public practice through a brief retailing sojourn (business venture with friends which didn’t make money) and into industry. He is the top financial executive for a reasonably big firm, based in a provincial city but with branches in both NZ and Australia. He has always been ambitious - had his sights set on partnership whilst in the CA environment, but that wasn’t going to come fast enough for him! He now is looking forward to achieving the CEO position at his work - he enjoys management and the opportunities that the growing firm offered to him. He says staying in a provincial city has limited his opportunities, but it was done for the family and that was a good decision. He recognises that gender roles in work and family have changed a lot over the last forty years, but works in a male dominated environment and has a home-based wife, so it has not affected his life in any major way.

262- Gina
Gina is in her mid-thirties, married (for the second time) with one young child. She initially had her sights set on a career in the police force, but because of a series of setbacks (too young, poor eyesight, then physical fitness), she did not achieve that. So she
did accountancy as a fall-back position, and this has become her career. She has worked in public practice, public sector and industry and has often changed jobs because of her directness/politics, her constant need for new challenges and inability to progress. She believes that her “nosiness” has helped her progress - she has always sought to widen her knowledge of the business in which she works (she gets bored easily), and then she becomes a valuable employee. She has moved into more senior positions where she can do less of the hands-on routine work and more of the “bigger picture” work. She and her husband, both work and care for their child (plus paid childcare) and they intend to have more child/ren. She says that she will manage that and her job by being more realistic about the things in which she can be involved.

265- Paul
Paul is a middle-aged father of two teenagers. He is Sri Lankan and did his professional training in auditing in that country. He moved with his wife to an African country to earn foreign money to support further training in the UK. However new rules meant that the UK training was too expensive and he relinquished that idea. After a couple of years in Africa, he moved into business, because of an unsettled time in the public practice business, the pressure on chargeable time and disillusionment with one partner’s lack of professionalism/competence/style practice. His wife is a partly qualified accountant and stopped working when they moved to Africa and had their first child whilst they were there. They remained in Africa a bit longer to earn more money, and he enjoyed working in industry. Unfortunately the political situation in Sri Lanka became so tense that they decided not to return and instead emigrated to a large city in New Zealand, where they have lived ever since and do not want to leave. He moved into a multinational industrial business in NZ and he rose up through the ranks to a very senior position. He believes that there has been no discrimination on the basis of gender or ethnicity in his jobs - the person has to have the right skills, good performance etc. He says that those with poor English communication skills will not be able to communicate in the business world (his are very good) and says that the difficulty for women is making the choice between commitment to children or job. He finally left his job in industry for several reasons - the need to move overseas to progress, the increasing burden of long working hours and overseas travel. He wanted to cut down these obligations, spend more time with his family, contribute to the community etc. He now works in public sector and is conscious of work-life balance for himself and his staff. He says priorities change as you move through life. Their second child was born in NZ; his wife has been the fulltime parent, and has a part-time job that she fits around her children’s schooling and activities. Paul said that they agreed that children need one fulltime parent and she was happy to take that role.

266- Hine
Hine is middle-aged and a New Zealander of Māori and Pakeha descent. She has rediscovered her Māori heritage in the last 15 years - she was brought up by English grandparents and did not know the Māori language. She started off her working life as a secretary in a Chartered Accountants firm and that, along with an overseas stint doing menial jobs, lead her to seeking her CA qualification. She did this part-time whilst working in a public practice firm. Once she was qualified she was keen to move into
business, as she found that a far more stimulating environment. She has had a variety of jobs in the electronics/electrical/energy fields and in media (one was a Māori-based organisation) plus a couple of stints of being self-employed. She has moved jobs because of boredom, financial reasons, redundancy, collegial situations, desire to move, burn-out etc. She has 2 sons and said her husband did little in the way of paid work or childcare. She was the breadwinner for the family and at times they had some severe financial troubles. Her marriage broke up a year ago and her sons live with their father. She has always been a busy lady and has recently completed an MBA. She is now earning a living in a small provincial city doing consultancy, and she is doing some work for her hapu. She has been career focused and goal driven, but it has not been a journey to the top. Her dynamic nature means that she hasn’t always taken the straight and narrow path! She says she has a temper that has got in the way of progression.

267- Vivienne
Vivienne is middle-aged and has recently married for the first time. Before that she had been quite ambitious, committed and successful in a career in business. Interestingly, she is now taking a work-life balance perspective, and is looking at cutting down her work hours to spend time with her husband who is close to retirement. She started with the CA qualification through the polytechnic and studied part-time whilst working in a small public practice firm. On completing her qualification, she moved to a larger CA firm to get some auditing experience and to see a wider array of businesses. After some overseas travel and temporary accounting work in the UK, she returned to NZ. She then started her career in industry (2 companies). This spanned fifteen years and she finished at a very senior position. At this stage she needed a new challenge. She wanted to broaden into management and completed an MBA and now is a general manager in a charitable organisation with whose values she has empathy. She has always been committed to her job (was her “family”) and was always available, is competent and puts in long hours to get things right, can manage several things at once, can sort out problems and is very organised. She believes that these factors have contributed to her career success.

269- Veeni
Veeni is an Indian who has grown up in New Zealand. She had an arranged marriage to another Indian New Zealander, and he trained as an engineer whilst she did her commerce degree. They have two children (intermediate and high school age). Veeni came from a hardworking family and thought that she could combine demanding work as well as raising a family. She was ambitious, more so than her husband, but did not plan an upward career (felt her employers would point her in the right direction but they didn’t!) and has a varied assortment of jobs mainly with small businesses. Most were part-time and some fulltime (husband’s family helped care for her children), but in several cases, problems in the firm and restructuring meant that she ended up doing lots more hours of work (going back at night etc). She enjoyed working in business - wide variety of work and not boring- but when the hours crept up and if the firm was struggling financially and she tried to combine this with family, then it all became quite stressful and she eventually left the job. At one point she had 18 months out of the workforce. She thinks men focus on being breadwinners because they cannot cope with the multi roles that a (working) woman takes on - men could not complete all that women
do, and also she believes that a mother’s love is very important for children. At present she is the accountant/practice manager for a small business (part-time) which she enjoys and as her children grow older, she is thinking about doing some study and expanding into finance and financial analysis. She still has some unfulfilled ambition I think, but also believes in a spiritual balance. She regrets that she did not get some training in a global CA firm, but in 1989 when she applied to do part-time work in one, she was told that the firm could not do that.

270- Alice

Alice is an Asian who came to New Zealand to finish her schooling and study at university. Her husband is also Asian and is professionally qualified. They spent the first ten years of their married life between their home country and New Zealand because of family pulls and a desire to be residents of New Zealand. Alice did her initial years of work in audit and especially in Asia put in long hours. Once she had her first child, those hours could not be maintained and she gave up work to be an at-home Mum. However she maintained a small portfolio of clients that she could work on at home. She said her Christian values influenced her decision to devote herself to her children and also her husband was not really supportive of the demands of her career (before having children she progressed more than he was doing in his career, and also earned more money). Once her children were at school, she found a part-time position in business, but left this as she had ethical concerns about the accounts. She continued as fulltime mother for a while, but once back in New Zealand she secured a fulltime position in a tertiary organisation, but specified classes in school hours until her children left school. She loves this job, enjoys the teaching and has progressed upwards to the top of the lecturer scale. Above this is a move into administration and she is not sure that she wants to do that. However she has fulfilled what she thinks are the requirements needed to progress so that she can do so if she wishes (further research etc).

274- Keith

Keith grew up in a small provincial town. His father had a postal order business which grew to be quite large and in which he worked as a high school boy. He was involved in the office administration and his older brother trained as accountant and worked in the family business, and so he did the same (sister did not). Whilst he was doing his B.Com, he worked holidays etc in a local public practice firm and built up a bit of experience there. He was offered the change to move into partnership there, but he turned it down to go into the family business. He stayed 22 years in the family business, always junior to his brother, except in the last 5 years when the company went through a rebuilding phase after a bad investment. He particularly enjoyed this period - had an external (non family member) CEO with whom he worked well, moved to a larger city, did a variety of tasks, not under his brother’s shadow, and he learnt a lot. He was then headhunted for a top finance position in a sporting organisation for which he has a passion and has been there five years. He is in the top position apart from CEO, which he thinks he will not attain. He may move into a larger sporting organisation to get further challenge. He married reasonably young and had 3 children (wife either gave up work completely or worked part-time - not clear in interview). They divorced after about 10 years, he now has a new partner and they are marrying shortly. She has a professional career. His
youngest child (19 years old) lives with him. He seems pretty open to women in business, but has not had many examples in his working life.

275-Maryanne
Maryanne is 41, married and mother of one primary school age son. Her mother suggested that she train to be an accountant, as one of the benefits would be that she could do a bit of part-time work whilst being a mother. In fact Maryanne has now ended up as the main breadwinner in her family, and her husband works part-time. She was academically able but said she lacked in confidence when starting her career. She has been with the same global public practice firm all her working life and is very loyal to it, although she thinks they could do more to help foster and career plan for individuals within it. She said she believed that if you worked hard etc, then the firm would recognise that. But as she has grown in confidence in her own abilities, she has realised that this is not always the case and she has had to be a bit assertive. She believes that if she had recognised this earlier she would be a partner by now (she is a director/“partner-in-waiting”). She did an overseas stint in the UK. She had her only child in her mid-thirties. Pregnancy did not come easily and her child was born prematurely and with some health problems which meant that her 1 year maternity leave plans were quickly changed. She ended up going back to work much earlier but it was done from home, and in a part-time capacity (she said the firm was very good about this). She returned to the office after 2 years and eventually because she had difficulty keeping to part-time hours and because she enjoys her job, she stepped back into fulltime. In recent times, her husband (who is not so ambitious, though was in a professional public sector job) has gone part-time (school hours) allowing Maryanne to concentrate on her job. Her department has been moved around the firm, which has hindered her rise to partnership (new structures and partners). She wants to be a partner and there have been some discussions in that direction and she thinks it may happen in the next 2-5 years, putting her age at 43-46 years (much later than the normal 30-35 years).

278- Bernice
Bernice is married with 3 children and works part-time from home. Both she and her husband are self-employed with separate offices in their home and they appear to be financially very well off. They both trained in accounting - she wanted to be an accountant whereas her husband was more interested in finance and trading. She was also a national level netballer. After university Bernice started work in a larger CA office, married and then moved out into industry where she felt she would add more value. Her second industrial job was in a growing company and she progressed and grew with that company. She and her husband then went to the UK and she progressed in the banking and finance industry and he in share broking. They spent some time working in Japan. They both had demanding jobs and worked long hours. Finally a desire to not continue like that, brought them back to New Zealand and to a more balanced way of life. Bernice worked for an industrial firm (employed for her expertise in foreign currency transactions) and took short parental leave with the birth of her first child. She has 3 children and has remained in paid work throughout but now she works at home doing about 20 hours/week. She is the primary caregiver but has also used lots of childcare arrangements, continues to work, has engaged in university study and has career
aspirations for the future (systems project work, part owner of business etc). She doesn’t like to put obstacles in the way of achieving her goals, but is also involved with her children’s development.

280- Amie
Amie is married with 3 primary school age children, the third of whom was very sickly as a baby. It appeared that she was a competent junior accountant starting her first job with a large industrial firm. She did her job efficiently within the allotted hours and believed that this was not good for promotion— it did not look like she was putting extra hours. She had originally wanted to be a teacher so she then did one year as a tutor at a Polytechnic, which seemed to be poorly organised and she did a lot of overtime and did not enjoy it. She was married at this stage (her husband works in IT) and they did a few months of overseas travel. They decided to start a family but prior to that she was offered a part-time position with a religious organisation/charity, which she did for a year and really enjoyed. She then had seven years out of the workforce (her parenting comes first) and was then offered a small part-time job for a number of small entities, charities and a trust. She has done this plus has done a lot of retraining to catch up on the lost 7 seven years and to achieve non-retired status for her CA. She had to get her confidence back. She finds this all quite tiring especially when her husband is away or working long hours to a deadline. She is however gradually increasing her commitment to work and study but has no great career aspirations. She says it is very dependent on the needs of her children as they grow older.

281- Lorraine
Lorraine is in her late forties and has recently split from her husband. They have 3 high school age children and she lives in a provincial area. Accountancy was not a burning desire for her and that attitude still permeates her feelings about her work. Although she works at a reasonably high level, she doesn’t see this as her life career. After gaining her degree, she worked in the public sector, but saw gender discrimination in promotion procedures, and after receiving unsatisfactory explanations for this, left for a job in industry. She and her husband then went to the UK to work and they settled there for quite a few years and she had her first 2 children there. She gave up her accountancy work as she wanted to be a fulltime mother. They returned to NZ for family and lifestyle reasons and settled in the provincial area where her husband obtained work. After a series of redundancies, her husband could not find work, and for financial reasons Lorraine returned to work in industry. Her husband cared for the children. She has remained working ever since. She says she is hard working, reliable, gets the work done, and does not want to be involved in organisational politics, which she believes is a prerequisite to get up to the management team level. She enjoys her job as it is mainly special projects (not routine), sometimes works long hours, but also has the trust of her employers to take reasonable domestic leave if she needs to. She likes a balance in her life but feels, especially with the break-up of her marriage, that she has been too busy with work and has neglected her children a bit. She wants to correct this, and so is not proactively pursuing advancement.
Bingrong
Bingrong is a 50 year old Chinese New Zealander. She saw training as an accountant as a way to rise up out of her poor background and after graduating from university she went to work in public practice. She said she was very ambitious at this time, but this changed when she met and married her husband and shifted to another city with him so that he could complete his professional qualifications. She also chose higher paying positions and in this city she changed to working in public sector. Over the next few years she did progress, but said that she “unfortunately” became pregnant. They had a quick trip overseas, her husband established a practice and she gave up work to be a stay-at-home mum to their following 3 children. She wanted to be a good mother and this was what was expected in the Chinese community and at that time for most women, and also her husband could make good money to support them all. She helped with the business accounts for her husband’s business. She now wishes that she had worked part-time and put her children into childcare (“they were too clingy”). She finally did return to some part-time public practice work (asked to, by a client of her husband’s who could not get qualified staff)(initially from home) as well as parenting and being on call for her husband’s business. Her involvement in paid work increased as her children grew older, but her family did not like it if she came home later than them. She then changed to another public practice closer to home which made combining her roles easier, and has remained there ever since. At both places she has negotiated a flexible work package (e.g. school holidays off etc) and says this has been possible because of the shortage of qualified staff. Although senior, she is not interested in stepping up her responsibilities, taking on partnership etc. However she does say that if she had had a husband who could not financially provide for the family (and all their material wants!) then she could have become the breadwinner. She is encouraging her daughter to study accountancy.

Gaylene
Gaylene is in her late forties and unmarried. After a late start to the chartered accountancy studies (she first did a certificate in commerce and started university after she turned 21), she studied and worked at the same time and it took her about 10 years to get qualified. During that time she worked in public practice, then industry and public sector for several years, but then returned to the public practice environment, where she has been ever since. She is at Manager level (one step down from partner in this provincial practice) and takes quite a bit of responsibility and is largely left to her own devices. She has toyed with going for partnership or being self employed, but believes that the possible benefits are not worth the extra work and risk. She is ambivalent about partnership and sees herself as a bit old for it, but is quite adamant that another woman in her firm, with less experience than she has, and who is pushing for partnership, should not get it before she does! She has been quite involved in outside sporting and service activities, and says that if she had had children, then some of those or her work involvement would have had to go. She has organised her work life that she now hardly ever does overtime - good staff under her, organised regular schedules etc. She is trying to wind down her work commitments (more holidays etc).
**293 – Nathan**

Nathan is aged 37 and married with 3 young children. His wife is fulltime at home and he says that is what they want as they want to give their children their values. Nathan has spent all his working life in the public sector, although he has been in 3 different departments. He did much of his degree whilst working but then took some time out to finish it. He married around the same time and soon afterwards, they started their family. He has progressed upwards but is not interested in being a high flyer as he is more interested in being a family man. He is appreciative of the effects that time out for childrearing can have on a woman’s career and also has a part-time female senior manager who he believes is just more efficient than a full-timer and achieves the same amount of work. He thinks public practice firms are highly political ("sucking up to the boss") and does not believe that it is like that in the public sector. He also believes that part-time work does not need to hold a person back in the public sector.
### Initial Development of 355 NVIVO nodes

**NVivo revision 1.3.146**  
Licensee: Staff

**Project:** PHDanalysis  
**User:** Administrator  
**Date:** 26/05/2003 - 2:45:48 p.m.

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<td>Christchurch</td>
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<td>ethical dilemma or fraud</td>
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(2 34) /organisation factors/parental leave
(2 35) /organisation factors/employee value
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(2 53) /organisation factors/loyalty to-global-firm
(2 54) /organisation factors/professional conduct
(2 55) /organisation factors/firm profitability-fees-costs
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(2 57) /organisation factors/locum
(2 58) /organisation factors/seconded to other orgs
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(2 60) /organisation factors/sick leave
(2 61) /organisation factors/personal rewards
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(2 63) /organisation factors/classroom preparation
(2 64) /organisation factors/team work
(2 65) /organisation factors/training & development
(2 66) /organisation factors/supervision
(2 67) /organisation factors/language
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(2 70) /organisation factors/parking
(2 71) /organisation factors/locum
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(3 1) /time-out/parttime study
(3 2) /time-out/fulltime study
(3 3) /time-out/travel-misc work
(3 4) /time-out/childrearing
(3 5) /time-out/keeping up-to-date
(3 6) /time-out/re-entry to workforce
(3 7) /time-out/due to ill health
(3 8) /time-out/locum
(3 9) /time-out/shifting family
(3 10) /time-out/self-growth
(3 11) /time-out/locum
(4 1) /career status/profession
(4 2) /career status/obtain job
(4 3) /career status/career aspirations
100 (4 4) /careerstatus/retirement planning
101 (4 5) /careerstatus/right place right time ~luck~
102 (4 6) /careerstatus/achievement of goal
103 (4 7) /careerstatus/hindrance to progression
104 (4 8) /careerstatus/appraisal for partnership
105 (4 9) /careerstatus/work is 1st ~defines me~
106 (4 10) /careerstatus/reluctance to be partner or very sen
107 (4 11) /careerstatus/no opportunities for progression
108 (4 12) /careerstatus/after the kids have grown
109 (4 13) /careerstatus/Women's courses
110 (4 14) /careerstatus/evaluation of priorities
111 (4 15) /careerstatus/glass ceiling
112 (5) /mgt attitudes to employees
113 (5 1) /mgt attitudes to employees/encouragement or not
114 (5 3) /mgt attitudes to employees/rivalry, threat
115 (5 6) /mgt attitudes to employees/gender discrimination
117 (5 7) /mgt attitudes to employees/wnt employee to learn
118 (5 8) /mgt attitudes to employees/high expectations
119 (5 9) /mgt attitudes to employees/---great-- boss
120 (5 10) /mgt attitudes to employees/take on male stereotype
121 (5 11) /mgt attitudes to employees/value/valued or not ~recognition~
122 (5 12) /mgt attitudes to employees/racial discrimination
123 (5 13) /mgt attitudes to employees/women invading male space
124 (5 14) /mgt attitudes to employees/get fired
125 (5 15) /mgt attitudes to employees/partnership offer on departure
126 (5 17) /mgt attitudes to employees/trust
127 (5 18) /mgt attitudes to employees/know by partners
128 (6) /personal characteristics
129 (6 1) /personal characteristics/not academic or fail paper
130 (6 2) /personal characteristics/confidence
131 (6 3) /personal characteristics/Kiwi overseas
132 (6 4) /personal characteristics/get stressed
133 (6 5) /personal characteristics/committed
134 (6 6) /personal characteristics/hardworking&conscientious
135 (6 7) /personal characteristics/driven ~focus on goal~
136 (6 8) /personal characteristics/resilient
137 (6 9) /personal characteristics/get on with people
138 (6 10) /personal characteristics/opportunities ~challenges~
139 (6 11) /personal characteristics/like to finish things
140 (6 12) /personal characteristics/practical
141 (6 14) /personal characteristics/lack of confidence ~shy~
142 (6 15) /personal characteristics/class
143 (6 16) /personal characteristics/not pushy or assertive
144 (6 18) /personal characteristics/in-efficiency~productiveness~
145 (6 19) /personal characteristics/desire security
146 (6 22) /personal characteristics/not practical
147 (6 23) /personal characteristics/competent, skilled, expertise
148 (6 24) /personal characteristics/signals goals to mgt
149 (6 25) /personal characteristics/intelligence~natural ability~
150 (6 26) /personal characteristics/ill health or breakdown
151 (6 27) /personal characteristics/organised& disciplined
152 (6 28) /personal characteristics/change jobs frequently
153 (6 29) /personal characteristics/strong
154 (6 31) /personal characteristics/take on extra work
155 (6 32) /personal characteristics/communication~presentation~
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(6 36) /personalcharacteristics/short-term focus
(6 37) /personalcharacteristics/enthusiastic
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(6 43) /personalcharacteristics/desire responsibility
(6 44) /personalcharacteristics/feel guilty
(6 46) /personalcharacteristics/women's interests or strengths
(6 47) /personalcharacteristics/cautious
(6 48) /personalcharacteristics/ability to delegate
(6 49) /personalcharacteristics/desire to get away from past
(6 50) /personalcharacteristics/gay
(6 51) /personalcharacteristics/couldn't be bothered
(6 52) /personalcharacteristics/don't get worried by anything
(6 53) /personalcharacteristics/have disagreements
(6 54) /personalcharacteristics/ability to develop people
(6 55) /personalcharacteristics/like to pass on knowledge --teach--
(6 56) /personalcharacteristics/pushy--assertive
(6 58) /personalcharacteristics/experienced
(6 59) /personalcharacteristics/make effort to learn
(6 60) /personalcharacteristics/honest
(6 61) /personalcharacteristics/flexible&available
(6 62) /personalcharacteristics/religious, belief, values
(6 63) /personalcharacteristics/risk taker
(6 64) /personalcharacteristics/optimistic, positive
(6 65) /personalcharacteristics/competitive
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(6 67) /personalcharacteristics/outgoing, gregarious
(6 68) /personalcharacteristics/not outgoing
(6 69) /personalcharacteristics/conservative
(6 71) /personalcharacteristics/don't want stress
(6 72) /personalcharacteristics/like to have fun
(6 73) /personalcharacteristics/outspoken
(6 74) /personalcharacteristics/tolerance
(6 75) /personalcharacteristics/compassionate--caring
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(6 77) /personalcharacteristics/generalist vs specialist
(6 79) /personalcharacteristics/intolerant of fools
(6 80) /personalcharacteristics/fair
(6 81) /personalcharacteristics/ability to plan
(6 82) /personalcharacteristics/compliant
(6 83) /personalcharacteristics/not passionate
(6 85) /personalcharacteristics/like to use my knowledge
(6 86) /personalcharacteristics/choosy about employers
(6 87) /personalcharacteristics/not caring
(6 88) /personalcharacteristics/stroppy
(6 89) /personalcharacteristics/age or maturity
(6 90) /personalcharacteristics/physical attributes
(6 91) /personalcharacteristics/public profile --media--
(6 92) /personalcharacteristics/like variety of work
(6 93) /personalcharacteristics/work history before acctg
(6 94) /personalcharacteristics/non NZ pakeha
(6 95) /personalcharacteristics/motivated&determined
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(7 2) /nature of the work/audit
(7 4) /nature of the work/enjoyable–loved it–
(7 5) /nature of the work/insolvency
(7 6) /nature of the work/challenging
(7 7) /nature of the work/taxation
(7 8) /nature of the work/exciting & interesting
(7 10) /nature of the work/technology-computers
(7 12) /nature of the work/people orientated
(7 13) /nature of the work/business services
(7 14) /nature of the work/banking
(7 15) /nature of the work/business advice
(7 16) /nature of the work/consulting
(7 17) /nature of the work/finance
(7 19) /nature of the work/partner as marketer
(7 20) /nature of the work/interpretation & communication
(7 21) /nature of the work/education sector
(7 22) /nature of the work/financial advising
(7 23) /nature of the work/self-employment
(7 24) /nature of the work/hands on, numbers, acctg
(7 25) /nature of the work/public practice
(7 26) /nature of the work/industry, corporate
(7 27) /nature of the work/public sector
(7 28) /nature of the work/variety of work
(7 29) /nature of the work/contract acctg work
(7 30) /nature of the work/management acctg
(7 31) /nature of the work/special projects
(7 33) /nature of the work/management tasks
(7 34) /nature of the work/charity
(7 35) /nature of the work/sort out poor accounting
(7 36) /nature of the work/no pressure, cruisy
(7 37) /nature of the work/colleagues’ characteristics
(7 38) /nature of the work/problem solving
(7 39) /nature of the work/stressful – pressured–
(7 40) /nature of the work/planning
(7 41) /nature of the work/rural based
(7 42) /nature of the work/commuting time or parking issues
(7 43) /nature of the work/provincial town
(7 44) /nature of the work/retail
(7 45) /nature of the work/hard work
(7 46) /nature of the work/compliance
(7 47) /nature of the work/reporting overseas
(7 48) /nature of the work/property development
(7 49) /nature of the work/strategy role
(8) /reason to leave job
(8 1) /reason to leave job/no timesheets
(8 2) /reason to leave job/change in salary
(8 3) /reason to leave job/hours
(8 4) /reason to leave job/new opportunity
(8 5) /reason to leave job/dissatisfied with boss
(8 6) /reason to leave job/friends left
(8 7) /reason to leave job/illness
(8 9) /reason to leave job/demanding, pressure, stressful
(8 10) /reason to leave job/return to NZ
(8 11) /reason to leave job/desire practical or tangible
(8 12) /reason to leave job/set up or expand own business
(8 13) /reason to leave job/time for change
(8 14) /reason to leave job/coy's future bleak
(8 15) /reason to leave job/culture of left firm
(8 16) /reason to leave job/children
(8 17) /reason to leave job/restructuring
(8 18) /reason to leave job/home life, family issues
(8 19) /reason to leave job/reduced commuting or travel
(8 21) /reason to leave job/closer to family
(8 22) /reason to leave job/spouse's illness
(8 23) /reason to leave job/boredom
(8 24) /reason to leave job/colleagues in new firm
(8 25) /reason to leave job/charitable work
(8 26) /reason to leave job/to advance
(8 27) /reason to leave job/approached ~headhunted~
(8 28) /reason to leave job/greed
(8 29) /reason to leave job/child's illness
(8 30) /reason to leave job/supervising, not doing
(8 32) /reason to leave job/travel overseas
(8 33) /reason to leave job/new job permanent
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(8 35) /reason to leave job/follow different interest
(8 36) /reason to leave job/discrimination
(9) /job dissatisfaction
(9 1) /job dissatisfaction/hours
(9 2) /job dissatisfaction/boredom
(9 3) /job dissatisfaction/not valued
(9 4) /job dissatisfaction/boss or mgt
(9 5) /job dissatisfaction/regulations or bureaucracy
(9 6) /job dissatisfaction/limited challenge ~opportunities~
(9 7) /job dissatisfaction/stress ~pressure~
(9 8) /job dissatisfaction/no people involvement
(9 40) /job dissatisfaction/not productive
(10) /family relationships
(10 1) /family relationships/spouse's career
(10 2) /family relationships/spouse leaves career
(10 3) /family relationships/financial ~earn more than spouse or
(10 4) /family relationships/spouse-primary caregiver
(10 5) /family relationships/desire to look after kids
(10 6) /family relationships/help spouse with childcare
(10 7) /family relationships/spouse's other activities
(10 8) /family relationships/spouse's return to work
(10 9) /family relationships/both careers fostered
(10 10) /family relationships/help spouse with housework
(10 11) /family relationships/good family environment
(10 12) /family relationships/spouse-happy to be at home
(10 13) /family relationships/spouse unhappy
(10 14) /family relationships/financial ~support for fam~ or need
(10 15) /family relationships/movement due to 1 partner's job
(10 17) /family relationships/spouse's illness
(10 18) /family relationships/housework
(10 19) /family relationships/family situation ~dynamics ~stress~
(10 20) /family relationships/multitask~second shift~
(10 21) /family relationships/don't like being at home with kids
(10 22) /family relationships/spouse helps with childcare
(10 23) /family relationships/real mother
(10 24) /family relationships/spouse's character~attitude~
(10 25) /family relationships/marital split
(10 26) /family relationships/own activities
(10 27) /family relationships/remarriage
(10 28) /family relationships/blended family
(10 29) /family relationships/juggling, balancing, superwoman
(10 30) /family relationships/volunteer work
(10 31) /family relationships/societal change in relationships
(10 32) /family relationships/gay partner support
(10 33) /family relationships/unmarried
(10 34) /family relationships/negotiated roles
(10 35) /family relationships/parent's illness

(11) /children
(11 2) /children/primary focus
(11 3) /children/undervaluing parenting
(11 4) /children/defer or limit children
(11 5) /children/childless
(11 6) /children/illness or disability
(11 7) /children/spending time with kids
(11 8) /children/childcare
(11 9) /children/children's activities
(11 10) /children/school holidays
(11 11) /children/extended family support
(11 12) /children/timing of birth
(11 13) /children/breastfeeding
(11 14) /children/more than 2 children
(11 15) /children/take responsibility for kids
(11 16) /children/learn independence
(11 17) /children/demands of baby
(11 18) /children/pregnancy
(11 19) /children/children with ex-spouse
(11 20) /children/kids-work dilemma—tradeoff—
(11 21) /children/being fair to children
8.11 Final Development of 185 NVIVO Codes

Nodes in Set: All Nodes
Created: 1/04/2003 - 1:26:07 p.m.
Modified: 3/06/2003 - 10:26:33 a.m.
Number of Nodes: 185

1. choices ~wisdoms~
2. Christchurch
3. difficult being woman
4. economic climate
5. ethical dilemma or fraud
6. ICANZ
7. perception of CA~fitting~
8. pressures of modern life
9. qualifications
10. reluctance to move
11. study&work combined
12. (1) /network
13. (1 1) /network/oldschool&boys --or girls--
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18. (2 2) /organisation factors/timesheets--chargeable hours--
19. (2 5) /organisation factors/client issues
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21. (2 7) /organisation factors/mentoring
22. (2 12) /organisation factors/flexibility
23. (2 14) /organisation factors/remuneration&benefits
24. (2 18) /organisation factors/work-life balance--lifestyle--
25. (2 19) /organisation factors/most senior levels
26. (2 20) /organisation factors/part-time work, job share
27. (2 21) /organisation factors/size of firm
28. (2 22) /organisation factors/formal structure
29. (2 25) /organisation factors/secure profession
30. (2 26) /organisation factors/overseas career work
31. (2 27) /organisation factors/business travel
32. (2 29) /organisation factors/performance &appraisal
33. (2 32) /organisation factors/number of women
34. (2 34) /organisation factors/parental leave
35. (2 35) /organisation factors/employee value
36. (2 37) /organisation factors/mobility & progression
37. (2 38) /organisation factors/recruitment
38. (2 40) /organisation factors/working at home
39. (2 41) /organisation factors/need to meet deadlines
40. (2 47) /organisation factors/staff turnover
41. (2 53) /organisation factors/decision making
42. (2 58) /organisation factors/restructuring or failure
43. (2 59) /organisation factors/loyalty to ~global~ firm
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107 /nature of the work/people orientated
108 /nature of the work/business services & advice
109 /nature of the work/consulting
110 /nature of the work/financial services
111 /nature of the work/marketing, presenting
112 /nature of the work/education sector
113 /nature of the work/self-employment
114 /nature of the work/hands on, numbers, acctg
115 /nature of the work/public practice
116 /nature of the work/industry, corporate
117 /nature of the work/public sector
118 /nature of the work/variety of work
119 /nature of the work/contract acctg work
120 /nature of the work/management acctg
121 /nature of the work/special projects
122 /nature of the work/management tasks
123 /nature of the work/charity
124 /nature of the work/stressful or not
125 /nature of the work/colleagues' characteristics
126 /nature of the work/commuting time or parking issues
127 /nature of the work/provincial town
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135 /reason to leave job/hours
136 /reason to leave job/new opportunity
137 /reason to leave job/dissatisfied with current job
138 /reason to leave job/personal, family, illness etc
139 /reason to leave job/return to NZ
140 /reason to leave job/time for change
141 /reason to leave job/restructuring
142 /reason to leave job/new job conditions
143 /reason to leave job/approached ~headhunted~
144 /reason to leave job/travel overseas
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146 /job dissatisfaction/hours
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149 /job dissatisfaction/boss or mgmt
150 /job dissatisfaction/limited challenge—opportunities~
151 /job dissatisfaction/stress—pressure~
152 /job dissatisfaction/nature of the work
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157 (10 6) /family relationships/helping with childcare
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159 (10 11) /family relationships/good family environment
160 (10 15) /family relationships/movement due to 1 partner's job
161 (10 18) /family relationships/housework
162 (10 19) /family relationships/family situation ~dynamics ~stress~
163 (10 20) /family relationships/combine pd & unpd work
164 (10 24) /family relationships/spouse's character~attitude~
165 (10 25) /family relationships/marital split
166 (10 26) /family relationships/leisure & volunteer work
167 (10 27) /family relationships/remarriage
168 (10 31) /family relationships/roles & negotiation
169 (10 32) /family relationships/gay partner support
170 (10 33) /family relationships/unmarried
171 (10 35) /family relationships/illness ~not child~
172 (11) /children
173 (11 2) /children/primary focus
174 (11 3) /children/undervaluing parenting
175 (11 4) /children/defer or limit children
176 (11 5) /children/childless
177 (11 6) /children/illness or disability
178 (11 7) /children/spending time with kids
179 (11 8) /children/childcare
180 (11 9) /children/kids activities & holidays
181 (11 11) /children/extended family support
182 (11 12) /children/pregnancy & Baby's 1st year
183 (11 14) /children/more than 2 children
184 (11 15) /children/take responsibility for kids
185 (11 20) /children/kids-work dilemma~tradeoff~
### 8.12 Attributes and Their Values Identified in NVIVO Analysis

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✓ = matrix intersection analysis carried out
### 8.14 Node by Node Matrix Intersection Analysis

<table>
<thead>
<tr>
<th>Parent Node</th>
<th>Child Node</th>
<th>Organization Factors</th>
<th>Organisation Factors</th>
<th>Career Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Network</td>
<td>(13)–old school</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Network</td>
<td>(14)-personal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Network</td>
<td>(15)-business/professional/organisation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Time-Out</td>
<td>(54)-keeping up-to-date/hand in</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Career Status</td>
<td>(61)-aspirations and goals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management</td>
<td>Attitudes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal</td>
<td>Characteristics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal</td>
<td>Characteristics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal</td>
<td>Characteristics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal</td>
<td>Characteristics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal</td>
<td>Characteristics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal</td>
<td>Characteristics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nature of the</td>
<td>Work</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job</td>
<td>dissatisfaction</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Family</td>
<td>(158)- both careers fostered</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Family</td>
<td>(168)- roles and negotiation</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

✓ = matrix intersection analysis carried out
### 8.15 Attribute by Node Matrix Intersection Analysis

<table>
<thead>
<tr>
<th>NODES</th>
<th>ATTRIBUTES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gender</td>
</tr>
<tr>
<td>Parent Node</td>
<td>Child Node</td>
</tr>
<tr>
<td>(5) ethical dilemma/fraud</td>
<td>✓</td>
</tr>
<tr>
<td>(7) perception of CA/fitting in</td>
<td>✓</td>
</tr>
<tr>
<td>(10) reluctance to move</td>
<td>✓</td>
</tr>
<tr>
<td>Network</td>
<td>(13) -old school</td>
</tr>
<tr>
<td></td>
<td>(14)-personal</td>
</tr>
<tr>
<td></td>
<td>(15)-business/professiona/organisation</td>
</tr>
<tr>
<td>Organisation factors</td>
<td>(17) working hours</td>
</tr>
<tr>
<td></td>
<td>(21) mentoring</td>
</tr>
<tr>
<td></td>
<td>(23) remuneration-benefits</td>
</tr>
<tr>
<td></td>
<td>(24) work-life balance, lifestyle</td>
</tr>
<tr>
<td></td>
<td>(33) number of women</td>
</tr>
<tr>
<td></td>
<td>(43) loyalty to global firm</td>
</tr>
<tr>
<td></td>
<td>(44) professional conduct, dress</td>
</tr>
<tr>
<td></td>
<td>(46) culture</td>
</tr>
<tr>
<td>Career status</td>
<td>(59) progression</td>
</tr>
<tr>
<td></td>
<td>(61) aspirations &amp; goals</td>
</tr>
<tr>
<td></td>
<td>(64) hindrance to progression</td>
</tr>
<tr>
<td></td>
<td>(66) no opportunities for progression</td>
</tr>
<tr>
<td>Management attitudes</td>
<td>(71) rivalry-threat</td>
</tr>
<tr>
<td></td>
<td>(72) provided opportunities</td>
</tr>
<tr>
<td></td>
<td>(73) gender concerns</td>
</tr>
<tr>
<td>Personal Characteristics</td>
<td>(81) confidence/lack of</td>
</tr>
<tr>
<td></td>
<td>(83) effect of pressure</td>
</tr>
<tr>
<td></td>
<td>(85) work ethic</td>
</tr>
<tr>
<td></td>
<td>(86) career focus</td>
</tr>
<tr>
<td></td>
<td>(88) opportunities/challenges</td>
</tr>
<tr>
<td></td>
<td>(89) fit with job requirements</td>
</tr>
<tr>
<td>Nature of work</td>
<td>(114) hands on, numbers, accounting</td>
</tr>
<tr>
<td>Family</td>
<td>(158) both careers fostered</td>
</tr>
<tr>
<td></td>
<td>(168) roles &amp; negotiation</td>
</tr>
<tr>
<td>Children</td>
<td>(175) defer/limit children</td>
</tr>
<tr>
<td></td>
<td>(176) childless</td>
</tr>
<tr>
<td></td>
<td>(179) childcare</td>
</tr>
<tr>
<td></td>
<td>(181) extended family support</td>
</tr>
<tr>
<td></td>
<td>(185) kids/work dilemma/tradeoff</td>
</tr>
</tbody>
</table>

✓ = matrix intersection analysis carried out
Three years ago I wrote to you with the preliminary findings from my PhD research on career progression of chartered accountants (CAs) within the New Zealand accountancy profession, in which you participated. I would like to thank you again for sharing your interesting career and personal histories with me.

As my PhD is a part-time venture, it has taken me till now to complete the task! I am now in the final stages and thought it an appropriate time to renew contact with you and let you know about my strongest findings and elicit your comments if you have any.

To refresh your memory, I interviewed 69 non-retired Chartered Accountants from around New Zealand (Invercargill to Auckland), and three Human Resource Managers in public practice accounting firms. The sample consisted of 42 female and 27 male, mid-senior career level, CAs with an average age of 45 years, and working in a wide variety of organisations.

Career progression of CAs is of interest in the New Zealand workplace, for a number of reasons such as the demand for accountants and the loss of talent overseas, the increasing numbers of women in the profession, the non-achievement or departure of talented women and their organisational knowledge from the senior ranks of the profession, the changing family structures in New Zealand society and the implications of this for workplaces, and a focus on work/life balance especially amongst the newer Generation Y recruits.

I found that the two most predominant factors that influenced career progression were career aspirations/ambition, and a strong work ethic (work hard, long hours and availability to clients). Other personal factors that came into play, but not always (i.e. individuals did not have to display all of these to be career successful), were confidence (could be helped by mentoring), networking ability (favoured by men more than women), technical competence and skills (including communication skills), good health, and flexibility to move if required. Some organizational-level factors also impacted on career progression (discussed below in more detail). A vibrant firm was important as it helped to determine the opportunities available for the upwardly-mobile CAs.

However, career aspirations, working hours and availability to clients, networking and possibly technical competence and skills, were affected by the level of family responsibilities that the CA carried. In the past, this was typically gender-related (i.e. women did the caring for children and men were the breadwinners), and it often still is, but not always. Mirroring the changes in society, there was now observable, a wide range of family arrangements to share out the paid work and family responsibilities (unpaid work) in families.

Childless CAs, or those who delegated (hands-on) family responsibilities to others (typically male CAs delegated to their wives, and female CAs to their husbands or more typically a combination of husband, paid care and mother) were often very successful in accountancy workplaces, as they could devote themselves whole-heartedly to the job. As required in many workplaces, they could commit long hours, be available on-call, and be free for work socializing if required. I noted that...
far more of the work-devoted female CAs were childless (though not usually by choice) than the work-devoted male CAs. It is notoriously hard for women to combine a senior career, spouse and children because only rarely do they have a "support crew", like most males do. For those CAs who placed their paid work secondary to their family commitments (substantial number of mothers), career progression was usually hindered.

This form of specialization (i.e. either primary devotion to work or family) was very evident, but of particular interest to me, however, were the couples who were pushing the boundaries into new territory and attempting to maintain high levels of involvement in both work and family responsibilities, for both spouses. These couples are more common among the professionally educated (such as CAs), because both spouses have the ability to command good salaries and pursue interesting and satisfying careers. These "family balancers" were not committing to the total devotion of the "top job" but they did pursue and work hard at high level jobs, as well as being actively engaged in the day-to-day activities and guidance of their children.

For those couples who made this arrangement work, the men were realizing the benefits from a more involved relationship with their children and the women from satisfying careers. But, to achieve this type of "family-balanced" relationship, a number of changes from the status quo were required. On a personal level, both the spouses needed to make certain attitudinal changes (e.g. women "allowing" men to be more active parents and "relaxing" about the way their husbands washed the clothes, men undertaking more of the household "drudgery" and taking ownership of arrangements for children, parents allowing other adults (paid or extended family) to have valuable roles in their children's lives, and encouraging their children to be more independent and responsible). This required increased negotiation between the spouses, compared to following traditional "roles".

In the workplace, changes were also needed in the attitudes of senior organizational management towards the criteria for success. There were isolated examples of this occurring. For example, partnership does not have to be achieved by the time the CA is 35 without any career breaks, and does not have to be a full-time position. Other organisational factors that assisted these "family-balancers" to progress to senior positions, were encouraging bosses, a culture of trust and acceptance that work will be done regardless of physical presence at the office, flexibility for both men and women without serious promotional impact (such as "good" part-time positions), an absence of constant overtime demands, a supportive team that can see the long-term benefits of some short-term cushioning, and less competitive workplace environments. Many CAs (both male and female) were prepared to trade off some financial remuneration for less working hours and increased flexibility in their jobs.

Other lesser findings are briefly detailed here. Family ties and the New Zealand lifestyle were found to be powerful inhibitors to moving for career promotion- yes, we do like our patch of the Pacific! Ill health of children increased the level of family responsibilities and therefore detrimentally affected career progression. Overseas experience was important for progression of those involved in the global public practice firms, and demonstration of communication skills were of higher importance for those CAs of Asian ethnicity.

I hope this brief summary of the findings is of interest to you. If you have any queries or comments, please feel free to contact me. I would be delighted to hear from you.
Yours sincerely

Rosalind Whiting
Senior Lecturer and PhD candidate
Department of Accountancy and Business Law
University of Otago, Dunedin
Telephone 03-4798109  email: rwhiting@business.otago.ac.nz
8.17 Cross-tabulation Analysis of Work-Family Data from 302 Respondents

Except where specified, sample sizes are 155 for female CAs and 146 for male CAs.

**Table 1: Gender by Working Hours (household, children and career status data)**

<table>
<thead>
<tr>
<th></th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average number in household</td>
<td>Average number of children in household</td>
</tr>
<tr>
<td>Work hours</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fulltime</td>
<td>2.6</td>
<td>0.8</td>
</tr>
<tr>
<td>Part-time</td>
<td>3.8</td>
<td>1.9</td>
</tr>
<tr>
<td>Other</td>
<td>3.8</td>
<td>1.8</td>
</tr>
</tbody>
</table>

**Table 2: Gender by Age (working hours, children and career status data)**

<table>
<thead>
<tr>
<th>Age range</th>
<th>Percentage in full-time work</th>
<th>Average number of children in household</th>
<th>Average career status</th>
<th>Percentage in full-time work</th>
<th>Average number of children in household (n=147)</th>
<th>Average career status (n=147)</th>
</tr>
</thead>
<tbody>
<tr>
<td>32-40</td>
<td>59.7</td>
<td>1.3</td>
<td>3.5</td>
<td>100.0</td>
<td>2.0</td>
<td>4.3</td>
</tr>
<tr>
<td>41-48</td>
<td>68.7</td>
<td>1.4</td>
<td>3.7</td>
<td>96.6</td>
<td>2.3</td>
<td>4.1</td>
</tr>
<tr>
<td>49-56</td>
<td>79.2</td>
<td>0.5</td>
<td>3.6</td>
<td>91.7</td>
<td>0.9</td>
<td>3.8</td>
</tr>
<tr>
<td>57-64</td>
<td>100</td>
<td>0.3</td>
<td>4.3</td>
<td>90.0</td>
<td>0.5</td>
<td>4.2</td>
</tr>
<tr>
<td>Total</td>
<td>68.4</td>
<td>1.2</td>
<td>3.6</td>
<td>95.9</td>
<td>1.8</td>
<td>4.1</td>
</tr>
</tbody>
</table>

**Table 3: Gender by Year Obtained ICANZ membership (working hours and career status data)**

<table>
<thead>
<tr>
<th>Year of Membership</th>
<th>Percentage in full-time work</th>
<th>Average career status</th>
<th>Percentage in full-time work</th>
<th>Average career status (n=147)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1987-93</td>
<td>65.6</td>
<td>3.7</td>
<td>98.1</td>
<td>4.1</td>
</tr>
<tr>
<td>1980-86</td>
<td>68.7</td>
<td>3.7</td>
<td>98.1</td>
<td>4.1</td>
</tr>
<tr>
<td>1973-79</td>
<td>74.1</td>
<td>3.3</td>
<td>89.7</td>
<td>4.1</td>
</tr>
<tr>
<td>Total</td>
<td>68.4</td>
<td>3.6</td>
<td>95.9</td>
<td>4.1</td>
</tr>
</tbody>
</table>
Table 4: Gender by Number of Children in Household (career status data)

<table>
<thead>
<tr>
<th>Number of children in household</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>3.9</td>
<td>3.6</td>
</tr>
<tr>
<td>1</td>
<td>3.8</td>
<td>4.0</td>
</tr>
<tr>
<td>1.5* and 2</td>
<td>3.2</td>
<td>4.4</td>
</tr>
<tr>
<td>3</td>
<td>3.7</td>
<td>4.3</td>
</tr>
<tr>
<td>4 or more</td>
<td>2.5</td>
<td>4.4</td>
</tr>
</tbody>
</table>

* Shared care arrangement


### 8.18 Cross-Tabulation Analysis of Work-Family Data from 69 Interviewees

Except where specified, sample sizes are 42 for female CAs and 27 for male CAs.

**Table 1: Gender by Working Hours (household and children data)**

<table>
<thead>
<tr>
<th>Work hours</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average number of children born</td>
<td>Average number of children in household</td>
</tr>
<tr>
<td>Fulltime</td>
<td>2.7</td>
<td>1.4</td>
</tr>
<tr>
<td>Part-time*</td>
<td>4.0</td>
<td>2.5</td>
</tr>
</tbody>
</table>

* Sample size for part-time men = 2

**Table 2: Gender by Working Hours (career status and salary data)**

<table>
<thead>
<tr>
<th>Work hours</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average career status</td>
<td>Average annual salary* ($) (n=31)</td>
</tr>
<tr>
<td>Fulltime</td>
<td>4.3</td>
<td>79,165</td>
</tr>
<tr>
<td>Part-time</td>
<td>2.9</td>
<td>61,698</td>
</tr>
</tbody>
</table>

* Part-time salaries were adjusted to a fulltime basis (40 hour week)
** Sample size = 2; one interviewee was a highly paid consultant

**Table 3: Gender by Age (working hours, children and career status data)**

<table>
<thead>
<tr>
<th>Age range</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percentage in full-time work</td>
<td>Average number of children in household</td>
</tr>
<tr>
<td>32-40</td>
<td>58.3</td>
<td>1.6</td>
</tr>
<tr>
<td>41-48</td>
<td>81.8</td>
<td>1.3</td>
</tr>
<tr>
<td>49-56</td>
<td>66.7</td>
<td>0.2</td>
</tr>
<tr>
<td>57-64</td>
<td>100.0</td>
<td>1.0</td>
</tr>
<tr>
<td>Total</td>
<td>73.8</td>
<td>1.2</td>
</tr>
</tbody>
</table>
Table 4: Gender by Status (years of work data)

<table>
<thead>
<tr>
<th>Career Status</th>
<th>FEMALE CAs Average number years of work</th>
<th>MALE CAs Average number of years of work</th>
</tr>
</thead>
<tbody>
<tr>
<td>Status 1 (lowest)</td>
<td>12.0</td>
<td>24.9*</td>
</tr>
<tr>
<td>Status 2</td>
<td>3.0</td>
<td>-</td>
</tr>
<tr>
<td>Status 3</td>
<td>21.2</td>
<td>26.25</td>
</tr>
<tr>
<td>Status 4</td>
<td>20.5</td>
<td>22.3</td>
</tr>
<tr>
<td>Status 5</td>
<td>20.8</td>
<td>22.4</td>
</tr>
<tr>
<td>Status 6 (highest)</td>
<td>23.8</td>
<td>27.6</td>
</tr>
</tbody>
</table>

* Sample size = 1

Table 5: Gender by Year Obtained ICANZ membership (working hours, workplace, career status and marriage data)

<table>
<thead>
<tr>
<th>Year of Membership</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percentage in full-time work</td>
<td>Average number of workplaces</td>
<td>Average career status</td>
<td>Average number of marriages</td>
<td>Percentage in full-time work</td>
<td>Average number of workplaces</td>
<td>Average career status</td>
<td>Average number of marriages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1987-93</td>
<td>72.7</td>
<td>4.7</td>
<td>3.7</td>
<td>1.2</td>
<td>100.0</td>
<td>4.6</td>
<td>4.6</td>
<td>0.9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1980-86</td>
<td>75.0</td>
<td>6.3</td>
<td>4.3</td>
<td>1.3</td>
<td>100.0</td>
<td>4.4</td>
<td>4.6</td>
<td>1.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1973-79</td>
<td>72.7</td>
<td>5.4</td>
<td>3.5</td>
<td>1.1</td>
<td>75.0</td>
<td>3.8</td>
<td>4.4</td>
<td>1.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>73.8</td>
<td>5.6</td>
<td>3.9</td>
<td>1.2</td>
<td>92.6</td>
<td>4.3</td>
<td>4.5</td>
<td>1.0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 6: Gender by Number of Children (career status data)

<table>
<thead>
<tr>
<th>Number of children born</th>
<th>FEMALE CAs Average career status</th>
<th>MALE CAs Average career status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of children in household</td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>4.8</td>
<td>4.3</td>
</tr>
<tr>
<td>1</td>
<td>4.6</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>3.3</td>
<td>5</td>
</tr>
<tr>
<td>3</td>
<td>3.6</td>
<td>3.8</td>
</tr>
<tr>
<td>4 or more</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

* Shared care arrangement
Table 7 Gender by age of children (parental age data)

<table>
<thead>
<tr>
<th>Age of children</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average age of parent</td>
<td>Average age of parent</td>
</tr>
<tr>
<td>Preschool</td>
<td>37.0</td>
<td>37.0</td>
</tr>
<tr>
<td>Primary school</td>
<td>42.1</td>
<td>38.4</td>
</tr>
<tr>
<td>Secondary school</td>
<td>45.1</td>
<td>46.3</td>
</tr>
<tr>
<td>Young adults (18-20)</td>
<td>49.5</td>
<td>48.8</td>
</tr>
<tr>
<td>Adult</td>
<td>52.1</td>
<td>45.1</td>
</tr>
</tbody>
</table>

NB Interviewees can have children in multiple categories and are counted in each category.

Table 8 Gender by Number of Workplaces (age, career status and salary data)

<table>
<thead>
<tr>
<th>Number of Workplaces</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average age</td>
<td>Average career status</td>
</tr>
<tr>
<td>1-2</td>
<td>40.5</td>
<td>5.3</td>
</tr>
<tr>
<td>3-4</td>
<td>42.9</td>
<td>3.3</td>
</tr>
<tr>
<td>5-7</td>
<td>44.4</td>
<td>4.1</td>
</tr>
<tr>
<td>8-11</td>
<td>49.4</td>
<td>3.7</td>
</tr>
<tr>
<td>Total</td>
<td>44.4</td>
<td>3.9</td>
</tr>
</tbody>
</table>

Table 9 Gender by Time-out of the Profession (children, career status and salary data)

<table>
<thead>
<tr>
<th></th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average number of children born</td>
<td>Average career status</td>
</tr>
<tr>
<td>No Time-out</td>
<td>0.6</td>
<td>4.7</td>
</tr>
<tr>
<td>Time-out</td>
<td>2.1</td>
<td>3.6</td>
</tr>
</tbody>
</table>
### Table 10 Gender by Qualifications (age, career status and salary data)

<table>
<thead>
<tr>
<th>Qualifications</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average age</td>
<td>Average career status</td>
</tr>
<tr>
<td>ACA through Polytechnic/University (old system)</td>
<td>45.8</td>
<td>4.2</td>
</tr>
<tr>
<td>Bachelor degree</td>
<td>44.1</td>
<td>3.9</td>
</tr>
<tr>
<td>ACA/CA</td>
<td>44.2</td>
<td>3.9</td>
</tr>
<tr>
<td>Honours degree</td>
<td>45.3</td>
<td>3.7</td>
</tr>
<tr>
<td>Masters degree</td>
<td>49.0</td>
<td>4.0</td>
</tr>
<tr>
<td>Teaching diploma</td>
<td>44.7</td>
<td>4.3</td>
</tr>
<tr>
<td>Justice of Peace</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other accounting professional</td>
<td>44.4</td>
<td>4.6</td>
</tr>
<tr>
<td>Other</td>
<td>44.4</td>
<td>3.2</td>
</tr>
</tbody>
</table>

NB Interviewees can hold multiple qualifications and are counted for each qualification

### Table 11 Gender by Number of Marriages (distribution, age, career status and salary data)

<table>
<thead>
<tr>
<th>Number of marriages</th>
<th>Percentage of sample</th>
<th>Average age</th>
<th>Average career status</th>
<th>Average annual salary* ($) (n=31)</th>
<th>Percentage of sample</th>
<th>Average age (n=26)</th>
<th>Average career status</th>
<th>Average annual salary* ($) (n=21)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>4.8</td>
<td>43.0</td>
<td>4.5</td>
<td>111,250</td>
<td>3.7*</td>
<td>34.0*</td>
<td>4.0*</td>
<td>75,000*</td>
</tr>
<tr>
<td>1</td>
<td>71.4</td>
<td>44.4</td>
<td>3.7</td>
<td>75,861</td>
<td>88.9</td>
<td>44.1</td>
<td>4.5</td>
<td>114,861</td>
</tr>
<tr>
<td>2</td>
<td>21.4</td>
<td>43.3</td>
<td>4.4</td>
<td>68,526</td>
<td>7.4</td>
<td>46.0*</td>
<td>5.0</td>
<td>97,500*</td>
</tr>
<tr>
<td>3</td>
<td>2.4*</td>
<td>59.0*</td>
<td>4.0*</td>
<td>71,500*</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

* Sample size = 1
Table 12 Gender by Working Hours of Spouse when had Dependent Children (career status and salary data)

<table>
<thead>
<tr>
<th>Spouse's working hours, when children were dependent</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average career status (n=36)</td>
<td>Average annual salary* ($) (n=27)</td>
</tr>
<tr>
<td>Fulltime</td>
<td>3.7</td>
<td>71,323</td>
</tr>
<tr>
<td>Part-time</td>
<td>3.8</td>
<td>67,758</td>
</tr>
<tr>
<td>Not in paid work</td>
<td>4.0</td>
<td>95,875</td>
</tr>
</tbody>
</table>

* Sample size =1, spouse did not work when children were preschoolers, but later returned to full-time school-teaching work

Table 13 Gender by Main Sector Groups* (career status and salary data)

<table>
<thead>
<tr>
<th>Sector Group</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average career status (n=33)</td>
<td>Average annual salary* ($) (n=25)</td>
</tr>
<tr>
<td>Public Practice</td>
<td>4.0</td>
<td>76,696</td>
</tr>
<tr>
<td>Industry/Manufacturing</td>
<td>4.3</td>
<td>102,833</td>
</tr>
<tr>
<td>Public Sector</td>
<td>4.5</td>
<td>76,461</td>
</tr>
<tr>
<td>Education</td>
<td>3.0</td>
<td>56,633</td>
</tr>
</tbody>
</table>

* Other sector groups such as health, charities etc were not analysed due to small sample size

Table 14 Gender by Amount of Working Life in Public Practice Firm (career start, career status and salary data)

<table>
<thead>
<tr>
<th>Amount of Working Life in Public Practice Firm</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage who started career in Public Practice Firm</td>
<td>Percentage who did not start career in Public Practice Firm</td>
<td>Average career status</td>
</tr>
<tr>
<td>Half or Greater</td>
<td>38.1</td>
<td>-</td>
</tr>
<tr>
<td>Less than Half</td>
<td>26.2</td>
<td>35.7</td>
</tr>
</tbody>
</table>
Table 15 Gender by Reason for leaving jobs (sector data)

<table>
<thead>
<tr>
<th>Reason for leaving jobs</th>
<th>FEMALE CAs</th>
<th>MALE CAs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percentage of reasons for leaving</td>
<td>Percentage of reasons for leaving</td>
</tr>
<tr>
<td></td>
<td>Spent half or greater of working life in Public Practice Firm (n=16)</td>
<td>Spent half or greater of working life in Public Practice Firm (n=26)</td>
</tr>
<tr>
<td>Personal</td>
<td>15.4</td>
<td>20.3</td>
</tr>
<tr>
<td>Dissatisfaction with current job</td>
<td>13.8</td>
<td>11.8</td>
</tr>
<tr>
<td>Attractions of new job</td>
<td>26.2</td>
<td>38.6</td>
</tr>
<tr>
<td>Travel</td>
<td>18.5</td>
<td>9.2</td>
</tr>
<tr>
<td>Study</td>
<td>1.5</td>
<td>5.2</td>
</tr>
<tr>
<td>External conditions (redundancy etc)</td>
<td>13.8</td>
<td>9.2</td>
</tr>
<tr>
<td>Geographical</td>
<td>10.8</td>
<td>5.9</td>
</tr>
<tr>
<td>Total</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

NB Multiple reasons are counted in each reason category

Further Tables incorporating NVIVO Coding

Table 16 Marital Status by Career Status and Ambition

<table>
<thead>
<tr>
<th>Marital status</th>
<th>Percentage at each Career Status Level</th>
<th>Percentage at each Ambition Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1  2  3  4  5  6</td>
<td>Little/no ambition</td>
</tr>
<tr>
<td>Married (M)</td>
<td>Breadwinner/non-working spouse</td>
<td>-  -  8  23  38  31</td>
</tr>
<tr>
<td></td>
<td>Dual/no career spouse</td>
<td>-  10  -  50  30  10</td>
</tr>
<tr>
<td></td>
<td>Dual career</td>
<td>-  -  -  42  42  16</td>
</tr>
<tr>
<td></td>
<td>Dual/career spouse</td>
<td>27  27  18  18  10  -</td>
</tr>
<tr>
<td>Single</td>
<td>Marital split-alone</td>
<td>-  -  43  43  -  14</td>
</tr>
<tr>
<td>Remarried (R)</td>
<td>Breadwinner/non-working spouse</td>
<td>-  -  -  -  -  -</td>
</tr>
<tr>
<td></td>
<td>Dual/no career spouse</td>
<td>-  -  -  50  -  50</td>
</tr>
<tr>
<td></td>
<td>Dual career</td>
<td>-  -  -  14  58  14  14</td>
</tr>
<tr>
<td></td>
<td>Dual/career spouse</td>
<td>-  -  -  -  100  -  -</td>
</tr>
<tr>
<td>Single</td>
<td>Unmarried</td>
<td>-  -  -  50  50  -</td>
</tr>
</tbody>
</table>
Table 17 Ambition by Location, Ownership Status and Traditional Career

<table>
<thead>
<tr>
<th>Location</th>
<th>Percentage at each Ambition Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Little/no ambition</td>
</tr>
<tr>
<td>Auckland</td>
<td>5</td>
</tr>
<tr>
<td>Hamilton</td>
<td>20</td>
</tr>
<tr>
<td>New Plymouth</td>
<td>-</td>
</tr>
<tr>
<td>Wellington</td>
<td>12</td>
</tr>
<tr>
<td>Christchurch</td>
<td>9</td>
</tr>
<tr>
<td>Southern</td>
<td>-</td>
</tr>
<tr>
<td>Ownership</td>
<td></td>
</tr>
<tr>
<td>Stake in Firm</td>
<td>Owner</td>
</tr>
<tr>
<td></td>
<td>Not Owner</td>
</tr>
<tr>
<td>Traditional</td>
<td>Traditional</td>
</tr>
<tr>
<td></td>
<td>Not Traditional</td>
</tr>
</tbody>
</table>