INCLUSION, EXCLUSION AND ETHNICITIES: 
AN EXPLORATION OF THE INSTITUTIONAL STRUCTURES OF 
UK ACCOUNTANCY

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All place names, respondents identities and company names have been changed in order to secure anonymity. Fictitious names have been used for all identities including references to companies. Any names used in this paper by the authors’ which provide reference to real companies and/or respondents, is purely of a coincidental nature.

The author’s would like to thank all the interviewees for their assistance with this research. We will endeavour to break the silence of the lived experience in accountancy.


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Abstract

This paper highlights the institutional structures of accountancy through an exploration of issues of gender, ethnicity and identity. The empirical material is in the form of oral histories, based on the experiences of women in the accountancy profession. An approach to conceptualising the institutions and practices of present day accounting is made. A conceptual model, informed by theoretical argument from the following works has been developed which explores various aspects of the self and investigates their implications for accountancy: Anderson-Gough et al (1998a; 1998b); Coffey (1994a; 1994b); Grey (1994; 1998) and Hanlon (1994;1996;1997). The research findings suggest that aspects of inclusion and exclusion are present in the accountancy workplace, including various degrees of sexism and racism which operate to restrict advancement.

Keywords: Accounting, Ethnicity, Exclusion, Gender, Identity, Inclusion, Oral History.
Introduction

The intention of this paper is to advance knowledge in the combined areas of gender, ethnicities in accountancy and to ‘explore the ways in which institutional structures impact personal development’. (Hammond & Sikka, 1996, page 20). The framework employed which is informed by theoretical argument from the following works: Anderson-Gough et al (1998a; 1998b); Coffey (1994a; 1994b); Grey (1994; 1998) and Hanlon (1994;1996;1997); explores the institutional structures of accountancy through a consideration of issues of gender, ethnicity and identity. Although recent studies in the field of accountancy have focused upon issues relating to ‘Gender’ much of this literature largely remains silent with respect to issues of ethnicity, and thus issues relating to aspects of identity and ethnicity are not problematised (See Johnston & Kyriacou 1998/9 for a fuller discussion). Furthermore, much of this literature remains silent with respect to the interaction and positioning of gender and ethnicity in accountancy. This paper will attempt to provide some empirical material relevant to the study of females in accountancy, through a research project based on oral histories. With the exception of Kyriacou (1997) and Johnston & Kyriacou (1998/9) which considers gender and the notion of ethnicity in the UK accountancy profession, the interaction and positioning of gender and ethnicity and/in accountancy, has been overlooked. A number of oral histories were conducted with a variety of female accountants working in both the public and private sector, in order to explore experiences of accountancy.

Looking at Institutions

This paper addresses the class structure of accountancy. As with all class structures there is both a materialist base and a set of social practices which articulate and constitute the differences. This paper argues that accounting is based like other (micro) class systems on simultaneous inclusion and exclusion. Those who are included are those who are seen to be capable of adding value to the trade, those excluded are those who are deemed to be doubtful in this respect. Not surprisingly, the findings suggest that those excluded are excluded in ways marked by gender and (perceived) race considerations. It is further argued that the processes of discrimination are masked to a great extent by the diffuse nature of accountancy trades, and by the very subjective nature of the criteria used
for selection and their easy disguise within “technical” criteria. This paper argues that there are two related ways of seeing accounting. There are the formal institutions of accounting such as ICAS or ICAEW, and there are the institutionalized practices which constitute the actuality of accounting. It is debatable whether one can actually get past the rhetoric of equality and lack of discrimination claims of the accounting bodies, the expectation is that discrimination is more likely to be found at the micro level of the individual firm and its various selection processes.

In order to explore the formal institutions of accounting, it appears relevant to set the scene by using the labour process analysis used in Johnston and Kyriacou (1998/9), and secondly utilizing the literature which exists on selection, principally into that part which dominates UK accounting, and the Chartered Institutes.

The upper reaches of accounting - senior levels of management and partners in the ‘Big Four’ (who used to be the Big Six) remain as resistant to direct research as ever. Nonetheless, it is argued that a case can indeed be established, both through other research such as the work of Grey (1994; 1998) and through the experiences of our respondents, to establish a case for the practice of both racism and sexism in accountancy, and that these two factors are significant in the changing and widening nature of accounting in the UK. A model is developed which attempts to identify the key factors and processes in the formation of this part of the occupational structure.

One of the key notions in understanding the difficulty of establishing discrimination and analysing the class structure of this occupation lies in the diffuse nature of accounting. Although it is common to be excluded from the designated elite part of the trade, it is not a clear cut exclusion – there are other parts of accountancy which offer management careers and relatively high salaries, with considerable prestige if not the actual status of being chartered.

In terms of the practice of selection, outright discrimination is unlikely (although aspects of this can be seen in our respondents accounts), but this still leaves scope for more subtle forms of discrimination (see Grey 1994; 1998). One of the most salient forms of discrimination is recruitment into the chartered firms themselves. Not only does opportunity for discrimination on

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1 Due to the various recent mergers which have taken place, we suggest that there are now four big firms in existence in the UK.

2 The accountancy profession is dominated by Chartered firms in the form of Partnerships. In addition to training their own recruits, they shed labour to supply other demands for accountants. They also dominate the
both gender and ethnic lines exist, it clearly operates. In addition the evidence is that potential recruits are known to self de-select on the grounds of anticipated rejection at some stage, and thus enter one of the other branches of the occupation.³

Furthermore, Grey (1998) makes clear that the process of selection within the Chartered firms is replete with opportunities for discrimination, since the selection criteria are highly subjective. We rely to some extent on Grey’s account (1994; 1998) and that of Hanlon (1994; 1996; 1997) to point to the highly masculinist view that is held of the ideal candidate for incorporation in these powerful firms which dominate the profession.

However this paper concentrates not on the processes of selection, but on those who are excluded. The intention of this paper is to explore the subjective experiences and shifting identities of those marked by both ethnicity and gender. Through the exploration of their work experiences we are also following shifting occupational structures. Since social mobility through ‘becoming an accountant’ is a strong feature of our respondents, we are also following subjective accounts of shifting class formations. Chartered Accountancy may have consolidated its elite position in recent years, but the rest of accountancy has provided means of mobility which might otherwise have remained closed. The institutional structures of accounting have changed.

What we are tracking here are the processes involved in these changes and the diffuse changes in (largely) the non-chartered parts of the occupation. Through this the ways in which the institutionalised practices which constitute accounting have changed can also be illuminated. We rather suspect that the greater opportunities are more the result of increasing demand for accounting services rather than any vast changes in discriminatory attitudes. These themes of changing occupational structures were commented upon in Johnston & Kyriacou (1998/9), where a Labour Process perspective to analysing the data was specifically applied. Our concern here is more with the micro world of discrimination, and reactions to it, whether it be direct or appearing in the form of self selection into area where identity is less threatened through the subtleties of discrimination.

³ See our respondents accounts later in this paper.
However in considering these aspects of identity and subjectivity it appears relevant to articulate a structure for these experiences by suggesting some salient factors in the processes. This is the concern of the following section.

Towards a Contextualisation of Experiences of Accountancy Work

There is always a question in considering respondents’ accounts as to how far they may be related to the structural features of the work situation, and how far the experiences of the respondents may be generalised. The prime use of oral history (Yow 1994) is the richness of the data produced and the closeness to the subjective experiences of those in the work situation. The danger is that these experiences may remain entirely individualistic unless some linkages with wider aspects of organisation are made. Once the embeddedment of experience in organisation is established, then general aspects of organisations may be related to them.

The first problem that is presented is that Accountancy firms are extraordinarily resistant to research into themselves. Several rare exceptions can be found in the work of Anderson-Gough et al (1998a; 1998b); Coffey (1994a;1994b) and Grey 1994; 1998) and Hanlon (1994; 1996; 1997). So much of the delineation of the firms has to come from typifications of the occupation as a whole. This raises problems in that the neither the occupation nor the working environment is at all homogeneous, and this is reflected in our respondents’ situations. It may comprise chartered, certified, management, private and public sector workers, and the range of locations is wide. Nonetheless there is a case for considering the large chartered accountancy practices as representing some core of the profession in terms of aspiration and in terms of forming successful firms both in monetary rewards and in terms of forming the core of the professions ability to lobby and influence the practice of accountancy (cf Sikka, Sikka & Willmott (1991), Sikka, Willmott and Puxty (1995). So the idea that there has to be a necessary relationship between the respondents accounts and the nature of accountancy has to be a weak one. As will be argued later, the respondents are in the course of creating and being created by their accounting environments.
Although accounts of the actual operation of accounting firms are rare, studies of the profession are not (see Jones: (1995) for a sociology of accounting). Such accounts seek to put the accounting profession in the context of enquiry into professions in general.

Roslender (1990) seeks to locate the accounting practitioner within a class analysis, using Weber and Marx. A point to bear in mind throughout is that much of the work done has been on accountants, only more recently has work been done on the nature of accountancy.

Roslender’s argument is aimed at demonstrating that accountants are liable to (or have experienced) economic proletarianization (op.cit:197). This would of course be in line with both Braverman’s (1974) argument, and would also meet some of the arguments in Johnson (1976). Roslender does make a valid point (idem) that it cannot be assumed that most accountants are themselves committed to the service of capitalism even if their overall organisation is. (Subsequently Hanlon (1994; 1996; 1997) and Sikka and Willmott (1997) have dealt with the commercialisation of accounting).

Roslender reviews the neo-Weberian account of inequality in terms of differential access to reward systems, although he favours the notion of class found in the neo-Marxist identification of linked occupational groupings, and the questioning of the dominance of control systems in capitalist class relations. Roslender identifies three particular groups of accountants in terms of his class analysis viz: chief financial officers engaged in controlling total operations of large scale organisations, chief accountants engaged in day to day supervision and management of the accountancy function, and a third group of technicians and trainees. Carchedi’s argument is adduced for the existence of a new middle class concerned with the co-ordination and unification of work or some kind of intellectual work, which may involve some degree of control and surveillance, though all bound up with the global functions of capital.

Roslender (205ff) argues strongly that the “economic class identity of accountants called on to perform technical work, whether individually or collectively, is that of the working class”. “this is due to not being involved in work of a supervisory control, unificatory, or coordinative nature vis-a-vis their colleagues within the accounting function”.

He argues further (206) that it is only in the last decade or so that the changes resulting in the working-class designation of many accountants has occurred (for an implicit rejection of this
position on empirical grounds see Armstrong 1990 and Kirkham and Loft 1993), citing the increasing technical division of labour, and closer supervision and control. However he also identifies a need to understand how the labour process of accounting is experienced: this is of course the intent of our own work.

In a rejoinder to Roslender Hopper agrees with the need to reject the idea of accountancy as a “series of objective administration innovations enabling the management of large organisations to exploit inevitable technological advances. The accounting developments, often cloaked in the language of rationalisation, modernisation or efficiency, are assumed to be of general societal benefit. The possibilities that such occasions might represent a reordering of class relationships to the advantage of capital, .....is ignored” (Hopper:1990:215).

He goes on to draw attention to aspects of class analysis overlooked by Roslender, concentrating particularly on the enduring relevance of Weber’s formulations, with particular emphasis on the importance of administrative resources. Hopper comments particularly on the ambivalent position of the middle classes, who often have the organisational function of controlling others : they may very well resist such control themselves, though acknowledging the need for co-ordination.

He explicitly (ibid:220) objects to Roslender’s implicit view that the skills and knowledge base of accounting reside in the lower part of the hierarchy and that the upper reaches are solely concerned with control and surveillance, emphasising the ambiguity of the middle class’s relationships to other classes -that it is not possible to give a concise definition of accountancy in terms of conventional labour process analysis by itself, or indeed that identification of accountants is self-evident. But Hopper does (idem) draw attention to the function of Webers notion of occupational closure as useful, and that this should be related to study of the actual labour processes involved in accounting rather than decided a priori. Certainly class formation should not be decided by economic materialism alone - that Weber’s recognition of power and domination should be incorporated - a point taken up later in this paper. However though Hopper is right to point to flaws in Roslenders argument, it is still worth looking at labour process analysis, but in a rather wider sense. Armstrong had already highlighted the use of Braverman’s work as applied to management control strategies (1985), pointing out that although Braverman may have limited analysis to the application of
scientific management, that is no reason why the wider understanding of the labour process should not be applied, particularly those aspects related to the global functions of capital.

In this respect Armstrong traces the emergence of accountancy as a dominant professional force was related to specific themes within the growth of capitalism in the 20thc arguing that accountants displaced engineers because they were able to offer wider control mechanisms related to the global function of capital, essentially involving the design of control systems that would fragment the work of others, while retaining the “indeterminacy” of their own roles (1985: 137ff). The success of any one manager is related to their success in increasing the rate of exploitation of others. This includes the use of the language and form of motivation. Armstrong argues that it is the use of a particular knowledge base to mediate capitalist crises which determines the progress of one profession over another: but this knowledge base must be inaccessible to outsiders using it - a degree of monopolistic control is required. At this point is should be noted that the accountancy profession can be seen to be variously locked into the processes of capitalism and can usefully be seen overall as having strategies which require internal control by the firms and institutions which make up the profession. These structures may well be threatened by those who do not fit into the emergent monopolistic structures. The trade operates closure both historically and arguably presently, from our evidence.

The degree to which the profession (though admittedly and pointedly only the chartered section of it) has tried to maintain closure is carefully charted by Loft & Kirkham (1993) in respect of gender. There are, in their account, correspondences with labour process analysis, since they argue that accountants (male) progressively defined themselves by what they were not - not bookkeepers nor clerks nor women. Here the chartered association in particular sought to divest itself of the lower level tasks, while simultaneously seeking to exclude women, using the language of supposed sexual difference to do so - that the profession was gendered as masculine (1993:511), and this was used to secure the position of the profession in society at large-“accountancy was amongst those professions which requires for their proper fulfilment those masculine qualities and experience of the world and intellectual capacity and courage which rarely to be found in members of the weaker sex” (ibid:526).
The barriers to entry were essentially broken by legislation, but even in 1931 women accountants constituted less than 0.1% of chartered accountants: it is not supposed that the character of the profession has change very radically until the early sixties.

So the picture emerging is of a profession of recent provenance, seeking to establish and improve its position in society, and using control, both of aspects of capitalism and of closure both to other cognate occupational groups and to women in order to do so.

One further factor might be considered, the extent to which the profession has characteristics which reflect the work itself rather than the uses to which it is put. There is Mckenna (1978) on management style and MacIntosh (1985) on a rather more elaborate attempt to get at the mind of the accountant, but here we wish to consider the work of Miller, in order to see what orderings might be expected in the work of the accountant -especially those more junior ones.

Miller particularly seeks to link subjectivity and calculability within the aspirations of contemporary accountancy - to have the function of remedying deficits of rationality and responsibility on the part of subjects (Miller 1992:63). For Miller, “subjectivity or selfhood... refers to the possibility of being subject to regulation or control by someone else: and yet it also emphasizes how practices of the self operate by mechanisms that tether one’s own identity to oneself by self-knowledge and self regulation” (idem). This will involve a relationship of power.

But Miller argues that the notion of power of accounting cannot be assumed to be equivalent to that of other bodies of knowledge, emphasizing the variety of objects concerned, the ways in which the elements of individual responsibility and calculation are interrelated.

To do this, Miller uses managerial accounting noting the multiplicity of calculative techniques involved, and the extension of the site of its deployment. Theoretically he typifies this accounting as “action at a distance”, enabling calculations to link one place with another, and to exert control over persons and processes.

This idea is extended into the desirability of producing an individual who comes to act as a self-regulating calculating person.

The result is that “the calculating self can be both the object of a highly differentiated number of calculations, and a potential relay for them...individuals can be encouraged or required to evaluate their own activities and those of others through the calculative routines of accountancy”(1992: page 67). Further, that accounting seeks to have a total knowledge of organisational processes
through financial terms: importantly that the individual manager becomes an object to be evaluated, leading to a government by numbers.

If this is so for managers, we are confident in arguing that it is even more so for those involved in devising and implementing accounting schemes, the accountants themselves. But this being treated like a calculated object may be resisted even by its practitioners, and this is to some extent what the paper is about.

Miller (1992:78ff) identifies problems with the calculative technologies of accounting in that they are not neutral devices for mirroring the world, but are interventions in social and economic life: the calculating self is a visible self linked to expectations of financial performance. This point is also made by others, of course, eg Gustaffsson and Hassel (1990).

In this respect freedom, autonomy or discretion become a form of government. Decisions are made subject to the supposed neutrality and objectivity of calculation. However these techniques are subject to failures, which leads to further attempts to improve on them (and not to dismissal of the intention). Resistance takes the form of rival groups seeking to define their own domain and establish their own rights. The future becomes subject to the same calculative rationality.

And accountancy for Miller becomes a modality of government, with the effect of making the subject supposedly responsible and autonomous. Although Miller is looking at the effect of accountancy in other areas, this form of control is seen very clearly in accounting organisations themselves (Hanlon, 1994).

Hanlon’s work raises issues as to the spread of not just calculation, but the purposes to which it is put. Hanlon argues that if the Big Six⁴ (now five) accounting firms are considered then the emphasis is now on commercial activities which add value both for the client and for the accounting firm, as distinct from the notion of public service which arguably applied to the more traditional audit activities of firms.

This raises in turn questions at the level of labour process and at the level of subjectivity. It is implicit in Hanlon (1996), and explicit in Johnson (1976) that accounting labour is split between those who are able to add value, and those whose work is subject to (increasing) surveillance and control.

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⁴ Recent mergers have made the designation problematic. We are using Hanlon’s time frame from here.
Our subjects are in the latter category for the most part, but seek to varying degrees to join the former. It is the barriers to their doing so that constitute the study. However, in order to do so we want to consider subjectivity. In particular we wish to consider the ways in which our respondents experience their work. The problem referred to earlier is that we have no direct access to each respondent’s work situation. Even knowledge of the internal dynamics of accounting firms is thin on the ground. Hanlon’s study is the most recent but it has been criticised (Willmott and Sikka 1997) for being situated mainly at the level of trainee accountants, and in Big Six offices. So we can only indicate some of the likely parameters, concentrating on the oral history accounts to induce the barriers, forms of domination and discrimination. This can be done through consideration of elements of labour process work, and in particular the rather controversial work on subjectivity.

While not wishing to confine work in the labour process tradition to Braverman, it is salutary to recall his argument of accountancy as a “paper shadow” of the production process, consequent upon the separation of conception from execution; whether this occurred through the direct application of scientific management or not is rather irrelevant. The key is as Johnson (1976) makes clear is the growth in accountancy’s tracking of value. To do this it inevitably takes on not just calculative rationality, but the forms of domination and power inherent in bureaucracy.

The picture is rather clouded by the form of the main accounting profession, which is now split between a myriad of small partnerships and the oligopolistic Big Six - which still have the form of partnerships, limiting their public accountability. These firms generate accountants for other areas of accountancy, as well as recruiting trainees for more senior posts. As Hanlon forcibly argues, this recruitment is largely on class background, even though technical proficiency is also a requirement. Hanlon emphasises the recent focus on trust as the main criterion for selection, especially as the Big Six have become significantly more commercialised. Being visibly different from the selectors might suggest perception as barriers to trust, especially where technical expertise is a necessary but not sufficient condition for progress to partnership level. It also has to be noted that it is the custom of partnerships to divest themselves of those they think will not be capable of progressing.

So it is not simply the case as labour process arguments might have it (aided by Carchedi’s analysis of the global functions of capital; 1975b) that some work will become degraded, fragmented routinized and deskilled. There is evidence that the work remains at a fairly high level of skill, is rewarded quite well in terms of the general labour market, but poorly in terms of potential earnings.
for those selected NOT for promotion. (Hanlon cites evidence of accounting technicians taking over more of audit work, coupled with this work being of relatively poor added value for the firms).

But the work is also organised on bureaucratic lines, with a close surveillance and constant accountability, especially in terms of financial returns or cost of services provided. The pressure to conform to the requirements of the audit seniors is great, with a general reporting of junior audit staff being forced to “eat time” in order to meet budgets set by managers eager to impress seniors with their supposed efficiency (see Hanlon for full discussion).

So work commonly encountered will be routinized, highly bureaucratic but with the added pressure to be seen to be performing at an intensive level of work.

The important feature here is that we can posit that junior accountants will be in the state of self-surveillance - their promotion depends on the approval of seniors, and in their being trusted by more senior management still on the basis of being trusted or perceived as capable of bringing in new business. The implication is that they will be expected to interact with existing and new clients and be trusted by them in turn to add value to their operations.

The potential for discrimination therefore goes beyond simple overt or institutionalised racism and sexism (and for that we have evidence enough). The suspicion is that partners will see barriers to trusting certain categories of employees at higher levels - essentially judging whether they can become partners in terms of social perceptions rather than technical competencies, although even these are not as objective as they might appear. Our study involves in this sense people treated with double jeopardy both women and from ethnic minorities. We argue that there are particular responses to actual or just as compelling, potential, discrimination among our respondents.

We deal with these shortly. What we wish to look at now is the theoretical background to subjectivity, and in particular subjectivity as connected with the labour process debates, in order to provide connections among our respondents varied experiences in their different work organisations.

The issue of subjectivity is related to that of resistance in the labour process literature. Although resistance - or rather the lack of it - was one of the major initial criticisms of Braverman’s work (see Jermier et al 1994 for a review), it was not until the mid 1980s that subjectivity was
introduced into the labour process debates by Knights and Willmott, and the controversy as to how to conceptualise subjectivity has continued ever since. The core of the debate lies in whether or not a line of interpretation derived essentially from Foucault is compatible with the meta narrative of labour process derived from Marxism. The “missing subject” - the notion that resistance is impossible unless the actors involved realise their position to the extent of acting on it is agreed: the debate lies in how to deal with it. The positions polarise round those who follow a line of thought seeing structural oppositions in society which would seem to require resistance and conflict, and those who follow Foucault’s position that power is inherent in both or all parties in a particular situation.

Our purpose here is not to seek to explore these positions in depth, but to see how our notion of the subjectivity of our respondents can be explained by different, and to some extent, competing narratives.

In terms of the derivation of the labour process debate, the missing subject is a problem located in the conflict between capital and labour. Thompson (1990) locates the problem as explaining the lack of overt conflict...essentially what is missing is a grasp of responses to work which take into account the antagonisms located at the structural level. Certainly in Braverman’s original account power is seen to be held by capital and exercised successfully to dominate the working class. This did at least raise the question of the extent to which labour co-operates in its own exploitation. Partial answers are provided by writers such as Burowoy (1979).

However the bi-polar model used in the early labour process debates, while raising the problem of subjectivity and resistance, cannot be the only source for understanding human subjectivity. It is implicit in Knight’s and Willmott’s position that it is necessary to understand subjectivity before tackling the problem of resistance. Dissension arises because the understanding of subjectivity requires theoretical positions which for some are incompatible with labour process theoretical underpinnings.

Willmott (1990:385ff) argues that Braverman confounds the objective and subjective aspects, and that an adequate account of the missing subject “must take account of the historical formation and problematical reproduction of self-consciousness in the reflexive “metabolic” process of our species
being”. This view necessarily opens up the whole area to wider views of subjectivity, to include psychoanalytic work, anxiety and stress, and almost necessarily, Foucault.

Whether or not such views are ontologically compatible with labour process thought or not, a connection can certainly be made with the experience of work: subjective reactions to work involving such reactions would not be uncommon.

Deetz (1992) introduces the complementary notion of the political processes inherent in everyday life, and this goes some way to explaining the co-operation of labour in the conditions of its own exploitation. In this view there is a dialectic between the self, identity and the accomplishment of work, leading inevitably to contradictions within the conditions of exploitation. We would expect to find here subjective coping strategies to deal with the existential conditions of work in an essentially personal way. If the conditions of work prioritise individualism as in career oriented junior accountants, then we would not expect class action even in terms of resistance. We would also expect that any stress would not be apparent overtly, but would be manifested in other reactions, and might well be couched within an acceptance of the dominant discourse of calculative rationality.

Knights in particular (1990:324) argues that both the actuality and potential of forming a positive identity is thwarted and distorted in such circumstances: this may be discerned in the reported actions (and inactions) of our respondents.

The difficulty at this point is in separating out those aspects of the self which might be valid, but are so in terms of a general theory of humanity, from those aspects which are specific to labour process analysis. The problem is on the face of it particularly pertinent for our accountants for they are working in organisations acting specifically for capital which are themselves almost the epitome of the service element of the global functions of capital.

The domination is janus-faced: our accountants are subject to the power structures of their organisations, but also through what they see as their professional aspirations are potential and actual participants in creating and maintaining these conditions.

They are in general thwarted however, for the institutional practice of the organisations is to deny them the identity of accountant by operating closure on gender and ethnicity dimensions. In addition to those of class. So resistance is problematic from the subjects point of view since they wish to collaborate with their organisation in terms of personal advancement, but are precluded
from doing so on grounds which can not be overtly stated since they are discriminatory. Accordingly using a simple uni-directional notion of organisational power seems inappropriate.
The problem is that labour which co-operates in its own exploitation will have problems in resisting the exploitation. Junior accountants are driven hard but paid relatively little. They are in general forced to conceal the extent of their efforts to appear efficient (Hanlon 1994). Class conscious radicalism seems to have at present little hold on even the lower ranks of the trade. Even daily routinized resistance to demands may not exist. But wider subjectivities, based on wider aspects of identity certainly do exist as the oral history accounts make clear. But the consent of these workers in not just to their place in the organisation (Burowoy 1979), but to their anticipated place: the form of subordination is anticipated to change and perhaps lessen. At the same time the identity with ‘being an accountant’ may increase. But this formation will depend on a formation of the self, only partly conditioned by work experiences. Although no total collective consciousness may be expected, gender and ethnicity may be salient factors given the contrast with the white middle class male dominance of the higher levels of accounting (Hanlon 1994). These may also be areas where resistance is located, since the power being deployed is not simply that of direct exploitation, but also that of exclusion on gender and ethnicity grounds, (and on related class factors). The way in which this power is used is shaped by the particular calculative forms of work and career structures of accountancy: it is different from classic views of mass manual resistance to power exercised by capitalist work organisations. But the gender and ethnic balance in accountancy is changing: our oral history accounts show this process in operation to some extent. The respondents are clearly wilful and active in their own work situations even where these involve contradictions of willing participation and exclusion: the respondents’ accounts are those of social change, even if the resistance is local and situationally - indeed personally specific. The power of the organisation is not omnipotent, but it does manifest itself particularly in structures of control, which may require outflanking (Clegg 1994) or displacement. And the organisation is not totally closed, for it can be penetrated by particular individuals.

Jermier (1994) argues that, ‘power and resistance are best understood when they are examined in specific sites with definite socio-historical conditions and means of operation..ethnography in the labour process and critical studies traditions are excellent ways of exploring resistance..’ This is what we attempt here. But the nature of power and resistance need some further comment.
Knights and Verdubakis argue (1994:167ff) that Foucault provides a way of conceptualizing power and resistance, which although denying a dualistic opposition, can yet be incorporated into labour process theorizing. This overall view is of use in seeking to characterise our respondents’ positions, because there is no apparent clear opposition at work, yet clearly gender and ethnicity are signs for the organisation to close against certain of its employees. In so far as it creates a category of employees who largely are going to be kept at lower level, it is potentially creating a dualistic form which would reasonably be the site for resistance and opposition. But the category is inhabited by employees there for a limited time who have little option but to appear to identity with the dominant values of the organisation, part of which is eventual closure of the organisation to them on apparently neutral and objective grounds, which are difficult for calculative persons to resist (see Knights and Collinson 1987).

For Knights and Verdubakis resistance is a socially constructed category, but it should not be construed in terms of a simple response to the mechanisms of control. (We can not be concerned here with the critiques of Foucault, nor with the debates over applying his ideas to labour process contexts. We are concerned to understand our respondents’ position since conventional labour process analyses do not help overmuch).

Knights and Verdubakis argue for a conception of power as ‘a certain coherency of social relations’ (1994:172) and that power is more about attempts to shape the wills, desires, interests and identities of subjects..rather than coercive domination (quoting Rose 1987).

This allows an exploration of power in terms other than an originating oppression, particularly in terms of how power is made operable: resistance can then be seen in the same way. The emphasis is on specific social conditions of existence..as in our own study.

Knights and Verdubakis draw attention to discourses of power - seen in the accounting context in Hanlon’s (1994) account of the use of masculine, technical and social skills discourses which have the potential effect of closing off progress into senior management or partnership to those not adept at it, or otherwise excluded from it. But discourses of race relations and feminism and equality can be discerned as present and future discourses that accountancy at least in its institutional form is having increasing difficulties in dealing with.

So power and resistance should be seen as constructed - constituted at particular sites, but without meaning that agents of resistance are determined. Those who participate in organisations are, in this
view, made subject through that participation. But the discourses of power and knowledge and hence identity and subjectivity remain open.

Knights and Verdubakis (1994:185) draw attention to the way that routine discourses and practices constitute subjects yet are fraught with contradictions. Achieving self-identity in this is a constant struggle - a project rather than an achievement. Of course much of the identity and subjectivity remain outside the work situation, providing an alternative source of discourses and allowing effective regroupings and cleavages. Resistances arise out of particular subjugations (as is evident in our respondents).

Nonetheless we still expect to see in accountancy strong elements of the ‘self-disciplined’ worker that Austrin posits (1994). As Clegg points out there has been a historic tendency to associate subjective identities with increasing calculability (Clegg 1994:278-9).

Accountants are subject to this calculability and impose it on others - they implement and monitor the routines of control and predictability in organisations.

These elements, as in our previous discussion of Miller, are the disciplinary functions of the organisation at a distance. That accountants deploy them does not mean that they are not resistant to their deployment to control themselves in turn.

Clegg suggests that where there is a case of identity involved, then it is less likely that oppositional practices (rather than issue concerns) will be effective (Clegg 1994:301). This can be seen in our case histories. We would float the hypothesis that opposition to the practices of accounting organisations which thwart the potential accounting identities of those involved will come from globalised issues around gender and ethnicity at the institutional level, rather than from specific individual resistances.

The individual response may well be to diverge - to find somewhere more congenial, in a sense outflanking the pressures of the partnerships. Indeed the accountancy trade is structured so as to shed labour from partnership paths into other (still relatively highly paid) cognate occupations. This process serves to cover the institutionalised racism and sexism inherent in the organisational forms and practices. This may leave few options for those suffering the effects of closure if not downright discrimination, but to gather what identities they can from work and other aspects such as gender and ethnicity, and to reconstitute themselves as accountants outwith the immediate effects of discrimination. In these other aspects they may find common ground outwith the individualism and associated symbolic worlds of what constitutes defacto partnership tracks in chartered accountancy.
Within this perspective it is important to note that there are no necessary determined relationships of power and resistance: yet patterns may yet be seen to emerge - in this case around gender and ethnicity, and perhaps a calculative identity.

A Connective Summary: Towards an Institutional Analysis

These factors are more fully discussed in Johnston & Kyriacou (1998/9). We are trying to understand the constitution of the institutional structures of accountancy. These are the main themes as they apply to structuring the subjective experiences of our respondents.

In considering the shifting class structure through changes in occupational structure, we have to consider the proletarianisation thesis put forward by Roslender (1990). While the evidence for this is not totally convincing, it does at least draw our attention to class aspects of shifts in occupational structures: in the growth of lower levels of accounting practice with a high degree of routinization we have a situation which has correspondences with the situation of many of our respondents. With the growth of demand for management consulting skills in the Big Six we have evidence for the very high rewards available for those seen supposedly to be adding value to operations.

Hopper (1990) picks up some of these themes, noting that the reordering of class relations might operate to the advantage of capital, and that the ambivalent class nature of accounting has increased lately. What we ourselves are doing are examining how these class reorderings are marked by ethnicity and gender. Possibly the most important point made by Hopper is to note the use made in the profession of occupational closure: this is indeed the most striking feature of our findings. This closure is part of management strategy. The overall strategy is of course selling services to clients for large fees: for that to happen they have a certain image in mind (cf Grey 1998). They see those who do not conform to that image as those who (while they might be useful paper fodder as trainees) should be excluded. They use the indeterminacy (Armstrong (1985) of accounting and selection procedures in order to do so – closure is used as a form of internal control (also for those who change their behaviour because they wish to succeed and do so)
Kirkham and Loft’s quote (1993:511) still applies. “...”accountancy was amongst those professions which require for their proper fulfilment those masculine qualities and experiences of the world and intellectual capacity and courage which is rarely to be found in members of the weaker sex”. This attitude is still found in Grey’s 1998 research.

Part of the explanation for acceptance of this situation we attributed to the particular calculative identity which is probably necessary for those who enter the occupation: arguably they apply the same calculations to their own experiences of discrimination. They are not just self-regulating, subjectively self-disciplining, but also sometimes accepting of the accounting firms rejection of their failure to conform to an image that they could not possibly accord with.

Some of the resistances we encounter in our respondents experiences reflect this contradiction – the way in which the autonomous subject is threatened by the structures of the occupation as implemented (in part for the occupation, but wholly for the subject) through gender and ethnicity. What we are looking at are the ways in which these subjective experiences are worked out through individual experiences and identity formations and transformations – the internal dynamics of exclusion. The themes of trust, self discipline, and sometimes resistances, and very often avoidance, resonate through these accounts.

But what we would like to emphasize is that our accountants are subject to the power structures of their organisations, but also through what they see as their professional aspirations are potential and actual participants in creating and maintaining those conditions: their resistance is problematic since they wish to collaborate in terms of their personal advancement, but are precluded from doing so on grounds which cannot be overtly stated since they are discriminatory – so a simple unidimensional notion of organisational structuring and power seems inappropriate. Junior accountants must cooperate in the conditions of their own exploitation because of the rewards the organisation offers. But gender and ethnicity do offer grounds for resistance and identity formation. It is clear that resistances based on gender and ethnicity are causing increasing problems for the institutions of accounting – but more saliently at this level than in daily work practices. The ability of accountants to move into other areas serves to cover the institutionalised racism and sexism inherent in both the institutional form and the detailed work practices. But in so far as our subjects remove themselves
from the direct effects of discrimination, so the processes of racism and sexism become more difficult to identify clearly.

For that reason we have made use of a model which incorporates both the institutions of accountancy level, and institutionalised practices which constitute accountancy.

In the next section we will set out a conceptual model for exploring the institutional structures of accountancy.

**Theorising the implications on the self and its consequences for accountancy**

We have developed a conceptual/theoretical model in order to explore the institutional structures of accountancy. Our model attempts to make sense of various aspects of identity (the self) and their implications and consequences for accountancy. The model implies that a developmental or journey-like process will be undertaken by the individual. The model views accountancy as a large scale organisation which is bureaucratic in nature and which is defined/structured according to codes. These codes form the institutional and symbolic structures of the profession (notably, white and masculine). These codes are experienced symbolically by individuals once they enter the organisation/profession. The self does not enter the accountancy profession as an unconstructed self. Part of the self has already been constructed through life history and social factors and attributes such as age, sex, class and ethnic background. However, certain attributes of this self may exclude the individual from ever making it to the door of the profession as the structures of accountancy may work to exclude the individual from the profession. It is acknowledged that another aspect of the self is constructed (and needs to be constructed and thus socialised into the profession) once the individual enters the accountancy profession. Once the individual is in the profession, the already established codes or structures get loaded onto the individual in their attempt to take on the role of accountant and the need to fit into the professional accountancy environment. In this way, the accountancy persona is constructed. This loading in of codes may not be a trouble free experience for the individual as some aspects of the constructed sense of self such as one’s ethnicity, gender, age and possibly religion maybe in direct opposition to the pre-coded structures of accountancy, which could give rise to experiences of conflict which may be experienced internally or externally. What is emphasised in the model is the notion that there appear
to be various gatekeepers and gatekeeping activities at play. For example exams, training activities and selection procedures. This is a highly visible process which entails surveillance activities and causes self-surveillance on the part of the individual. The end goal is to achieve the accountancy qualification which is the badge of ability and which will give the individual their membership into the profession. (see diagram).
Individual / the self

Societal Structures
- Racism
- Sexism
- Masculinity
- Rationality
- Calculability
- Bureaucracy

Gate-Keeper
- Professional Accountancy
  Exams and qualifications

Accounting Profession
- Accountancy codes/structures of masculinity, rationality, calculability
  bureaucracy

Barriers to Advancement
- Racism
- Sexism

Accountancy 'Persona'
Experiences Accountancy Structures/
  codes symbolically

FIG. 1 = PROGRESSION/EXPERIENCES OF THE SELF IN ACCOUNTANCY
Presentation of the data and analysis

We considered various methods of presenting the data. On the one hand presenting the data as entire oral histories was considered, but we felt that on balance that this was considered to be inappropriate as lengthy data would be generated and would not be appropriate for a paper of this length. Thus we decided to present the data in terms of themes for discussion. The themes that we would like to explore in this paper are the following:

1) Nature of the work involved built on the premise of trust/mistrust
2) Notions of surveillance and self surveillance, (hiding the difference)
3) Professional identity
4) Aspects of control
5) Size of firm: Experiences and feelings
6) Aspects of Gender
7) Structured Work Procedures
8) Aspects of Ethnicity

1) Nature of the work involved built on the premise of trust/mistrust

The notion of trust and mistrust is a common theme which can be seen in the data. The role of the auditor/accountant is to scrutinise financial accounts and financial information. Rahila suggests that clients have the attitude that they are being 'checked up on' which can lead to problematic situations if the client is not co-operative. It would appear that if the client does not want to co-operate, then a personal attack on the work and integrity of the accountant is at stake involving reference to personal aspects/factors such as age which invariably is linked to gender and stereotypes:

‘My first ever audit, I was doing some work for this chap..I was doing some work and I went up to him and I was asking some questions..and basically he was trying to wind me up..taking the micky..do you really know what this means..you're so young, I think he was twice my age, so I think, I suppose his attitude was I've lived longer than you, you've been working and you are coming to question my work, I suppose that's the attitude of a lot of client staff..have is that they are being checked up on’ (Rahila, para23)
Winnie, a partly-qualified CA, also refers to the notion of trust in the following way:

'People don't tend to like auditors, because we are always poking into other people's business, and it's like we don't trust them.' (Winnie)

2) Forms of surveillance and self-surveillance.
Various forms of surveillance and self-surveillance can be seen in the data. With respect to aspects of organisational surveillance and the layout of the office or accountancy environment, what can be clearly seen in the data is the notion of the panopticon whereby the subjects are subject to control through the notion of being watched. This notion of being watched has resonance with the ideas of Foucault (1977) and the notion of surveillance in the modern organisation, the purpose of which is to control and discipline individuals who set out of line. A point of interest is that both Fatima and Rahila use of the same metaphor to describe the office, as a 'fish bowl':

'The same idea that XXX had, all the partners...are erm. on the edge, with all the windows, you know with the windows, glass through, you know that are completely...glass through, and then wherever...there aren't partners...the managers desks are, up against the windows, and the rest are in the middle, so its like being in a gold fish bowl, being watched all the time..." (Rahila)

"...No, no that's the office...you come in here...the doors are here...and doors here...and this is a, the whole of audit, and there'd be four sections...so the managers sections, one lets say...would have a fish bowl here...yeah and the managers...section two would have a fish bowl here, yeah...and the mangers of the others would be round the corner...do you know what I mean...and so...you know like your...like this is the roof...their roof would be a little bit lower...so it would be just like a box that comes out...so give them a bit of privacy...you know...they could watch you...from there...you know...that's why we used to call it a fish bowl...the reason why they called it a fish bowl, because sometimes you know you'd sit there, they'd sit there like this...and you couldn't tell whether they were looking at you, or looking through you concentrating or doing whatever, so you would always...be very careful...what you were doing or...pretend to be doing something...you know, and that's why we called it a fish bowl, (Fatima)

Geesu on the other hand, who is partly ACCA qualified, refers to the open plan structure of the office, whereby Geesu is the supervisor and has the power to watch over her staff. However, Geesu is positioned in a corner of the office so she can effectively 'see the whole office':

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'Its all open plan..the only people who have their own closed offices are managers...you might have little boxed offices in the sense..with frames, you know, they are shield, screens, yeah that's it..has a little partitioned are, but as for myself, I just have a desk with a screen around it for confidentiality, when people might wanna come and see me but otherwise its..all open, they see me and I see them..I have my own desk..that's put like in a corner so I can see the whole office' (Geesu, ACCA partly-qualified works in industry)

We would argue that the interpretation of surveillance is culturally dependent, and is mediated through aspects of ethnicity and gender. For example Raj, a male accountant with a medium sized firm highlights the notion of control through surveillance and scrutiny (which in turn is connected to aspects of difference and hiding difference to claim a right to equal opportunity). It would appear that the minority ethnic individual, in this particular instance a male, occupies a highly visible presence in the firm. His visibility means that his difference can not be hidden, and his visibility in this situation works against him, as it gives people an excuse to highlight his errors and scrutinise him more because he is visibly different. Therefore, it would appear here that if he was invisible, he may not have these problems as he would not be subjected to the scrutinising gaze which marginalises him:

'...Oh one of my friends said..its not the fact that your coloured..that they get you..its not because of that, it gives them an excuse because you stand out, then to highlight you, and then scrutinise you and your work specifically and that is where it goes, because it is never classed then..so they just look at you more carefully than other people, and everytime you slip up, that will be magnified out of porportion..and that's the highlightening factor..(Raj, page 17).

Furthermore, Geesu suggests that her mother who works in the same company as her was not able to advance as discrimination was largely invisible, but highly visible in its affect of slowing people's progression. Geesu suggests that in her mothers section, 'the more you spoke out, the more stigmatised you got'. Therefore, by bringing visibility to such concerns as discrimination (racism) here, you are highlighted even more. The notion of difference and being made visible through a person's cultural identity and its presence can be seen in the experiences of Fatima, whereby she refers to people's perceptions of her wearing a hijarb:
'Like I fast...I fasted all my life...you know since I've been working, so I suppose because I'm used to it, you know they'll say...oh the sun is rising...oh why don't you have something to eat...or they will eat in front of you...oh you're not going to lunch you I forgot...erm...can we bring you something back...you know that sort of thing...erm...when I started wearing...my hijarb...erm...what are you wearing that for...you've become a fundamentalist...er...that sort of thing...did your husband make you wear it...oh yeah it happens a lot... (Fatima)

Cockburn's (1991) study which examines female experiences of organisations suggests that women and 'black' people are compelled to hide their 'difference' if they wish to claim a right to equality in the workplace. This notion of 'difference' in the workplace and 'claim to equality' occurs in several accounts whereby being the 'other' or being 'different' has had a negative effect on the promotion or professional advancement of the ethnic female, which marginalises her. For example, 'Clarissa' who is a tax accountant spoke of being passed by for promotion and stated that she felt she had been disadvantaged by being both female and ethnic. She felt she had to leave the firm in order to advance professionally:

'Part of the reason why, I left XXX was because I felt I was not getting promotion as fast as the others...in fact...it reached a point were other people, were joining at lower levels and bypassing me, and...at the interviews the various promotion interviews, I was always given the excuse, that I was too shy...as the excuse for not being promoted, but then...it had...shyness to some extent had nothing to do with...the ability, to do the work, because...if...I was...going out to get the information, from the clients, then I could see shyness as being a problem, because then...I would not be able to ask the right questions to the clients, but the client is sending all the information on paper, and I can use that information to...do my job, so I found it a feeble excuse for not, being promoted, and I always had the feeling, and I...I, I, am sure that other...friends within my group, knew...knew...or would have concluded that the main reasons why I did not get the promotion, was because, of two factors, one being a woman, and secondly, being of...ethnic minority background." (Clarissa)

It would appear that Clarissa is bypassed for promotion by her bosses use of subtle discriminatory practice, which has been used by the firm to restrict Clarissa's opportunity and claim to equality in the workplace. Clarissa is being treated as invisible by her boss as he suggests that she is 'shy' thus implying invisible which he suggests is what he keeping her from being promoted. However, Clarissa feels that this notion of 'shyness' is a feeble excuse. Clarissa is largely invisible to the client, as clients are sending her information as she works as a tax accountant in an office. Therefore, the clients gaze is not upon her as she has no face to face contact with them and is not highly visible to
them, and as such why is shyness considered to affect Clarissa's professional advancement if she doesn't have any dealings with the clients?. Clarissa, goes further and suggests that another inter-related factor is 'appearance':

'It indicates that it’s not just ability, it’s appearance, and..that boils down to perhaps..your minority background and whether, how you look.' (Clarissa)

3) Professional Identity/ Clothes

Aspects of dress connote professional identity. In particular, it would appear that the female is subject to the gaze of the client as well as other male colleagues. Clearly the notion of professional identity and dress is an attempt to desexualise the individual in accounting (Burell 1987). Also to some degree a mechanism of surveillance. Candis (a white partly-qualified CA) states:

'I do not want my clothes to be a feature'. (Candis)

Geesu suggests that she wears short skirts to the office as she 'likes wearing them'. However, it would appear that if the woman's clothes or dress invites the gaze (by being too revealing and becoming sexualised and objectified) then discipline or punishment may follow, as the premise of accounting is that of desexualising:

'As long as it is tasteful..well I don't know whether anyone's been addressed or..for their dress, but if you are causing a disruption, within a team, maybe something will have to be said..nobody has ever done that anyway...I think on a joking basis I've been [called] you know sexy legs, or something..but I know the individual concerned..he's just that kind of a person..he's just a colleague we muck around with him, that's his sense of humour..so he always says [things] like to embarrass me...(Geesu)

Furthermore, it would appear that dress is used for notions of 'performance' (Goffman 1959) when meeting clients. There appears to be a some kind of hierarchy of dress and appearance codes, when the accountant (and professional others) meets clients. The closer the proximity to clients, the more formal the dress codes appear to be. For example, Geesu who works as an accounts supervisor for a company suggests that her office based job means that she does not have to wear the company uniform, as:
’We only wear a uniform if you’re in dealing with real clients’.

Furthermore, Geesu suggests states that ‘I want to get onto the management stage’ (para36). It would appear that the notion of performance is connected to senior jobs such as those in management. This closely connects with the notion of presentation of self through dress and performance the notion of impression management. Geesu in para 58, suggests that she is now dressing for her managers job (does dress secure promotion?). To some degree we would argue that it helps to promote and construct the image of the professional person, and in this respect, the professional accountant):

’Its funny because when I was (a grade four), I used to, I mean I used to be smart, I used to wear trousers and stuff, but now that I'm the supervisor, I'm into wearing skirts only, which seems really funny, when you know..I don't have to..I could wear a trouser suit and stuff, but I just..I try to look more official and also they always say to you..you don't dress for the job you're in, you dress for the job you wanna be in..so now I'm dressing for my managers job..so I'm looking the corporate smart image, so that hopefully..they realise I take a pride in how I look (Geesu, para58).

4) Aspects of control
Aspects of control appear in the data in a variety of forms, through the specific job which an individual holds, such as Geesu (accounts control supervisor para 9) and also through other related aspects such as surveillance, discipline and punishment in an attempt to control/manage staff.

’I don't want to be an authoritarian..you know, I don't believe in the kind of style of management you know, them and me...I believe its us, you know, we work together, we work as a team, and try not to..sit behind my [desk]..and think you know, you come to me, I like to go to them, but saying that, people can take the mick..so I don't mind a relaxed atmosphere of people talking and all the rest of it as long as the work gets done, the targets are being met, but when people start abusing that, that's when I have to start taking control, (para33)

Geesu has taken control indirectly, :
I have indirectly, I mean people are adults..I don’t believe they are kids, so treat them like adults, so I just called them aside and I just said..you know we discuss work, have you done this yet?..and I think its urgent..we should you know do that..I talk in that way..I haven't really had to tell people off..I don't really want to tell people off, like I said, we're adults we should be able to discuss this..so I haven't had to give, give any really severe reprimanding, and I hope not to..(Geesu, para34)

Furthermore, it would appear that aspects of control are related to the type of accounting work undertaken. For example, in the differentiation between auditing and taxation work. According to the following respondent, it would appear that tax is more office based as there is less travelling around. Also it would appear to be less pressurised than auditing as there appears to be some autonomy in the sense that the order of work to be undertaken is left to the individual, whereas with auditing there appears to be less autonomy as 'you are told where you are going'. The implication of this is that a high degree of uncertainty is apparent:

"I didn't like travelling to and from the customer sites, after a year and a half on the audit side, I actually moved onto the personal tax side which is part of the requirements that you get experience and I enjoyed that more because it was mainly..just office based because I knew where I was..day to day..I was just going to be in the office"..

I didn't like the uncertainty of not knowing where you are going to be,..and that's why I moved onto the personal tax side..another reason is that its office based, I knew I was going to be there nine to five..and I could organise my lunch breaks and things..whereas when you are out on audit you are barely..you didn't have a lunch break you had to work through, you know while eating your sandwich because you've got budgets to work to..

Also in the second paragraph the respondent refers to a re-ordering of their personal time, as lunch breaks have to be organised according to the work schedule as budgets have to be met. Thus the individual is controlled through the budgets as they the create control through cost and time allocation. This creates deadlines and personal pressures for the individual whereby the individual has to engage in a form of self monitoring, in order to meet the budget requirements:

I enjoyed tax more actually..than the audit side..I enjoyed the work it was varied..sometimes you had to ring up the clients, some times..you had to ring up the inland revenue, and sometimes you are writing a letter..rather than just going through heaps of paper..with the ultimate goal of preparing a set of accounts..so..and it was less pressure
actually..again it was not on strict budgets as you would have, with the audit side, so you could pick up one client..you know, and so you are your own boss as to which order..which client you want to deal with..wheras with auditing you are told (respondent's emphasis) you are going to such and such for three weeks..you know and then you are stuck there for three weeks."

5 Size of Firm : Experiences and Feelings

Experiences of accounting firms, appear to differ with regards to the size of the firm. In a larger organisation the atmosphere tends to be more formal, impersonal and competitive. For example one interviewee narrates her experiences of being in a relatively small firm, and contrasts this experience with working in the same firm after a merger had taken place:

"XXX(firms name deleted)..was very very good, it was very relaxed, and for instance, for example..we had er..a very large christmas party, partners were invited..it was an open bar..in the summer we had sports..day, we had a day off, er..in the morning, it was always cricket match in the afternoon we did we also sort of rounders match, we did stupid games, like walking around with buckets on your head, with..you know piggy back, really stupid things,...when we became a larger office, with XXX the christmas party stopped..it, it got very competitive..erm..but, with them and us, erm..XXX managers seemed to..influence the office a lot more, so if you were XXX, you were rubbish on the pile, erm..so that was the reason why, it changed..") (respondent 10)

Again, a similar scenario appears in the following narrative:

"..it was unfriendly, and because..I had chosen XX, specifically, because they seemed to be the most laid back...people, and friendly...a lot, out of the lot, erm..I was disappointed there at that part of..XXX, the new firm was a different experience...totally different...and erm...they became more...what XXX were, because I had an interview with XXX before I went and I didn't want them, I rejected them, XXX and erm..so..I found myself in..the..firm...in the very firm that I did, rejected...and didn't want to get into..so...it was time to move on...that's it basically...but erm...it was very impersonal...there was no...the personal, there was no...the personal relationships...were not very strong, and I felt..it would be nicer..to be..I suppose in a smaller..pond, than just a face in the crowd...you know, big firm...at least...while you're training..so..plus I wasn't getting any accounting experience...I moved on" (Rahila)

According to these statements, it would appear that the 'new' firm which has been created from a merger is disliked by the respondents, when compared with its predecessor. The reason for this is that the newer firm is larger, often more impersonal because of the sheer number of people and the grand size of the operation. The impersonal nature of the firm, is illustrated by Rahila’s use of the
phrase, 'like a face in the crowd'. This inevitably leaves less scope for intimacy which these women appear to desire. Furthermore, the following have been stated about small firms and large firm experiences:

"No buzz in a small firm"

"You stick up for each other, you're part of a family, you cover up for them". (small firm).

"..Flexibility with a smaller firm" (in terms of negotiating child care and hours worked"

"Personal relationships were not strong" (in a large firm).

"You are more of a number, lot of back stabbing going on...arse licking to get to the top...its mainly based on your work" (in a large firm)

"Its difficult with a larger firm, all they want to see is whether you are putting in over time". Also the size of the firm has implications for the degree of surveillance which is experienced by the individual. It has been suggested by one individual, that she felt it harder to get out for a chat because the firm was small and consisted of small rooms and that she would be seen not working. Thus surveillance in a smaller firm is more personalised.

6) Aspects of Gender

Combining family home life and an accountancy career appears to be something of a difficult task for some women as far as 'time' is concerned. It could be argued that what some females experience in terms of juggling an accountancy career and home life is indeed applicable to females in other career roles. I argue that the very nature of the accountants role is one which involves long hours, is very pressured and quite often involves being away from home to carry out audits. This can obviously lead to undue stress and unacceptable demands on the woman, which in turn forces them to make a choice, either home life or career:
"...being a woman...and deciding...to start a family...I thought it would be...difficult to...pursue both a career and raising a family, at the same time, and what with the time...spent travelling, which was something like three hours...a day...an hour and a half there, and an hour and a half back, and not having the time, the quality time, to spend with the child...so it was another reason for leaving XXX..." (respondent 6)

In contrast to the above quote, where a conscious choice was made to leave work in order to raise children, other women have been able to find other alternatives which will not necessarily entail the giving up of work altogether. For example, several interviewees were able to go into accounts teaching, another has considered accountancy as a career as it may allow her to work from home. Thus in this way, women's careers do not necessarily end with raising children. It is compatible to have both a career and children at the same time:

"Here in education, you can, pace yourself, within...constraints or within time limits, you know you've got to get the exam paper done in the next two weeks you can pace yourself and get it done...you know you've got to...mark the scripts within the next three weeks...you can get it done, pace yourself and get it done, so it fits in, its quite flexible, with bringing up a child, I think when you finish your teaching and if you don't wanna do any more work you can go back, if your child is ill, you can...not have class, and make up for it later on, whereas if you're out there, whether your child's ill or not, you gotta go out to work." (respondent 7)

However, on the other hand, respondent (8) suggests that accountancy is flexible in the sense that it would allow her to do work from home if she can't work due to her having a family:

"Also the fact that...being a woman...if later on in life I feel that I can't work...outside, I can't travel to work...I can perhaps start up at home...you know, do other people's accounts...and you know get a bit of money on the side...so there is always that option..." (respondent 8)

A story which has often emerged, and appears to be quite troublesome for the interviewees, is one which refers to the 'secretarial' image of working women. Such a story is retold in words and accompanied by behaviour/ mannerisms which appear to degrade and subordinate female secretarial work. For example, Nasrin uses the word 'more' to indicate that perhaps a secretarial position would in some way be restrictive. In addition, the laughter which interrupts the reference
to 'typing' in the second of these two following statements and the suggestion that Myra 'could do a little more than that' appears significant as this laughter almost ridicules the 'secretarial image'.

However, what appears to be certain is the following interviewees pre-occupation with seeking an occupational role which offers more than secretarial work:

"I must say it didn't just happen. When I was young I always wanted to be something in a large organisation simply because my father was a lawyer, I used to go to his office very often, and I used to see mainly men, but there were sec..women who were secretaries, we used to go to visits with him to some clients and that, and I just felt that I need to be more than a secretary, I mean I felt maybe accountancy is all right for me. Ever since I was young, I heard one of my uncles was an accountant, and I felt if he can do it, I can do it...and that was basically...sort of ever since four that I wanted to become an accountant in a large organisation" (Nasrin) (the respondent's emphasis)

Myra suggests:

"...I thought while I'm here I'll do something else rather than going back and having just done teaching the whole time so I went up to London and I looked around from all the various agencies just to say well look I've, have a degree, I have experience in teaching but I want to do something else what do you recommend and the only thing they could recommend was typing, (laughs) can you type was all the agencies wanted to know..so first of all I couldn't type and secondly I didn't want to do that because it wasn't you know..I felt I could do, ( begins to laugh) a little more than that.." (Myra)

7 Structured work procedures: time is Money and time sheets

The following appears to give reference to the notion of calculability, which assists in the disciplining and control of individuals and their environment, through aspects of 'time' as it has to be accounted for. This also implies accountability on the part of the female accountant:

"I mean it was all time-sheets you know so whenever you did it that was up to you really, but um if you could sort of put a..charge for the time somewhere they didn't particularly mind. Then I mean we had you know, if you were busy you would sort of work regardless of whether you were pregnant or a male or anything you just had to do it so.." (Myra)

And again..

"Well I have to say, I kind of skived off, a little bit really, I can't..I came in latish in the morning, after (laughs) I'd been ill and sort of hid myself away for a while and then did whatever I had to do...it was certainly different to is where you, you know you're teaching you have to be there and that's it really, you know whereas before it was a question of
coming in sort of get in and just keep (laughs) your head down, basically for the rest of the day um and then I think even towards the end then at the summer I used to go home early as well cos it was quite hot July sort of time.." (Myra)

The pressurised role of being a female accountant, is even more accentuated when the female accountant is pregnant and having to go into work regardless of perhaps feeling ill. Perhaps in the above statement, the ordered nature of space and time can be seen, where physicality is subject to control. The same interviewee further on in the interview states that she 'fudged the time-sheets'. The importance of this non-rational element in the modern organisation is that it serves as a vehicle for emotion and feeling, which is otherwise suppressed within the organisation. Thus despite this element of non-rationality leading to inefficiency in productivity, it nonetheless has beneficial aspects for the individual, as they are able to do 'what they like'. In this way, recognition of one's needs and emotions are a way of overcoming or escaping the restrictive nature of modern organisational life on the individual.

Although the practice of filling in time sheets is not necessarily an activity which is solely practised by accountants, time sheets are fundamental to the audits. The nature of audit work is subject to budgets. These budgets allocate 'time and costs of audit work'. Therefore the time aspects signals deadlines. These deadlines might be mutli in nature such as signalling completion dates and reporting. Thus the work has to be carried out in a certain allocation of time and costs. It might not be possible to do a certain job in the allocated hours and thus pressure is created for the individual as they try to meet the deadline. Similarly the individual may take work home with them to meet the deadline or put in overtime in order to complete the work:

"Every job has a deadline, every job has a tight budget..on some jobs there is more than one deadline,..there's a deadline for you completing the work and there's also a deadline..for reporting..they are very high pressured, obviously costs are very important in any business,..and..you are budgeted a certain amount of hours to do a certain job...and..more often than not its almost impossible to..get it done in that time, so you are..working..solidly, and yeah you are under pressure there is no doubt about it..

The following respondent here suggests the extra hours are not acknowledged by the managers as these hours are carried out at home. So she states that life gets harder and harder for the individual next year because the hours on the sheets do not necessarily correspond to the extra hours which
have been put in. She goes onto say, that ‘she can justify the time better in teaching, because her
effort and time are not channelled into making profits for others.

"I think time pressure, time sheets and things like that are quite a bit of a problem, and
funny enough, I think everybody I've spoken to says similar things, even people who work
in..related (professions) like sort of law, not necessarily just accountants, you find you are
trying to beat the time sheet, and do more and more work, at home, and that way you make
life impossible for the person who's doing the same job next year because they look at the
time sheet, they don't know you've put in, so many extra hours at home you know and
they've got to justify..administrative time you know, you should try and charge everything,
that I didn't like very much, so its..it takes a while in teaching to actually build up your
database for lectures and things like that, erm..I don't mind, I don't grudge it because, its
sort of I can justify the time better, I think that's another aspect about accounting that
annoyed me as well..that I always felt, all my effort, all my time especially when it was my
own time, I was into it to make profits for other people, while I feel with education I'm
doing some good you know.."

8) Aspects of Ethnicity

One respondent narrates one of her experiences at interview for an accounting job with one of the
accounting firms. She suggested that she was interviewed by an 'old boy' who asked her:

'Do you think you being an Asian woman don't you think you will be getting married and
having children'.

The notion of 'difference' appears to be prevalent in the language which is used. For example,
references to 'they' and 'you' are used by the respondents. By using such language she appears to be
distancing herself from these 'others' who are commenting on her, perhaps reinforcing the
'difference' . Again the notion of 'difference' is very salient in the following statement. here the
notion of 'difference' appears to imply a 'difference' on two levels, i.e female and from ethnic
background. The last few words are particularly moving:

"So it's been a long struggle, I must admit, its not like going for an interview, and you got
the job, I have often sometimes felt that my colleagues...when I was doing my first degree,
like for him milk rounds in the university they were all white who got it...who got the jobs,
I was left at the end, and actually the university, had to find me the job, like a placement,
like it was upon their list, I wasn't the chosen one, I was the given one..right (Nasrin)
The following statement is uttered by Nasrin again. In the following statement she illustrates her feelings about the difficulties she has faced in getting jobs, especially local jobs. The respondent suggests that a possible reason for her not getting these jobs is because she is not ‘white’. The jobs that she is able to get are ones which involve travelling outside the locality. The last few phrases that she utters appears to suggest that the reason for this, is due to (subtle?) racism. Again, the language suggests a distance between her and others (i.e ‘them’):

"I think the struggle bit is, I think I still have to..like establish myself, in terms of me as a person, in this organ..in this country, we didn't have finances, its struggle in the sense that you got to cope with what you have, um secondly the struggle I was referring to was looking at jobs, I actually went to agencies, and the sort of jobs what were given to me at that point in time, were basically outside off the XXX area, were as all the white girls got the jobs within the XXXX area, I had to travel, I had to incur travelling cost, like going to XXX, or XXX, you know by coaches, so I had to wake up early and get home late, um..I think, I think struggle in the sense of feelings and emotions, because I think at that point in time, I didn't know what was happening...as to why I'm not getting those jobs, why I'm getting..going to be showed off..showed off further away, so you know then obviously I learnt through sort of meeting with family people, family friends who had been in XXX for years, when they come they talk about things, you know, what their struggles were, and things like that..then I, I came to realise that its not..its not just..its not me its them..but you know its creating hell for me, so I've got to find my ways of getting forward.

Another respondent, on the other hand suggests that racism and discrimination operate at somewhat hidden levels as its difficult to be sure about racism:

'if you ever accuse somebody of acting racist towards you, if you ever felt that they were and you told somebody else about it, you always get a are you sure, how do you know? you know, you can never be quite sure about it, I mean let me see..I mean there are things that you look for like..see how many black people there are, or ethnic people there are in advance positions...I mean you can read between the lines sometimes'

Issues for Consideration and Development

In the following draft we intend to explore the following areas:
What is distinct about these accountants and their experiences. What in particular makes these experiences accounting experiences? We intend to use the work of C. Wright Mills to
explore issues concerning methodology and the theoretical framework. In order to offer a substantially improved version integrating both theory and data in order to knit together data themes with theory.

Secondly, we intend to offer a re-worked and substantially improved conceptual/theoretical model, in order to explore the extent to which accountancy is not a homogenous profession. By doing so we anticipate connections between to be made between the individual experience and structures (in this instance accountancy structures).

Thirdly, we intend to re-organise the data/themes so that they read as a ‘journey’ experience. Beginning perhaps with addressing concerns as to why that particular career was undertaken by the individual, and in particular what happens to certain individuals. Furthermore, we intend to provide more information concerning the interviewees and their backgrounds and work environments, possibly through the provision of information in an appendix.

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